

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:) Chapter 7
)
APPLIANCE CONTROLS GROUP, INC.,)
et al.,) Case No. 04-14517
) (Jointly Administered)
)
Debtors.) Judge A. Benjamin Goldgar

NOTICE OF MOTION

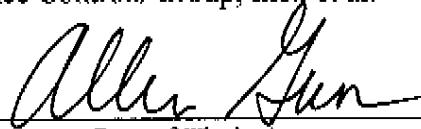
PLEASE TAKE NOTICE THAT on November 17, 2004, at the hour of 9:30 a.m., the undersigned shall appear in front of the Hon. A. Benjamin Goldgar, or any other judge sitting in his stead, in Courtroom 613, 219 South Dearborn Street, Chicago, Illinois, and then and there present the Final Application of Corporate Revitalization Partners, LLC for Professional Compensation and Reimbursement of Expenses, a copy of which is attached hereto and herewith served upon you.

DATED: October 22, 2004

Respectfully submitted,

Appliance Controls Group, Inc., et al.

By:



One of Their Attorneys

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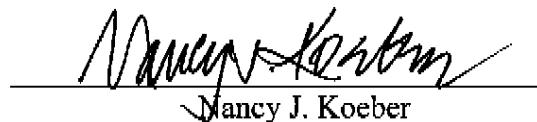
FILED
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS

OCT 22 2004

KENNETH S. GARDNER, CLERK
PS REP. - TCR

CERTIFICATE OF SERVICE

The undersigned, a non-attorney, does hereby certify that true and correct copies of the Notice of Motion and Final Application of Corporate Revitalization Partners, LLC for Professional Compensation and Reimbursement of Expenses, were served upon the parties on the attached service list, via prepaid first-class U.S. Mail unless otherwise indicated on the service list, this 22nd day of October 2004.



Nancy J. Koeber

SUBSCRIBED AND SWORN TO before me
this 22nd day of October 2004.



Paris Carraway-Love
Notary Public



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CASE NO. 04-14517

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In re:)	Chapter 7
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APPLIANCE CONTROLS GROUP, INC.,)	
<u>et al.</u> ,)	Case No. 04-14517
)	(Jointly Administered)
)	
Debtors.)	Judge A. Benjamin Goldgar

**FINAL APPLICATION OF CORPORATE REVITALIZATION PARTNERS, LLC FOR
PROFESSIONAL COMPENSATION AND REIMBURSEMENT OF EXPENSES**

Corporate Revitalization Partners, LLC (“CRP”), submits this Final Application (the “Application”) seeking allowance and payment of compensation and reimbursement of expenses pursuant to 11 U.S.C. §§ 330, 331 and 503(b). In support of this Application, the CRP states as follows:

BACKGROUND

1. On April 12, 2004 (the “Petition Date”), Appliance Controls Group, Inc. and Appliance Controls Group Holdings, Inc. (collectively, the “Debtors”) filed separate voluntary petitions for relief pursuant to chapter 11 of the Bankruptcy Code, thereby commencing the above-titled chapter 11 cases (the “Cases”). At that time, the Debtors operated their businesses and managed their property as debtors in possession in accordance with 11 U.S.C. §§ 1107 and 1108.

2. On April 13, 2004, this Court entered an order authorizing the joint administration of the Cases for administrative purposes only.

3. On April 22, 2004, the Office of the United States Trustee (the “UST”) appointed the official committee of unsecured creditors in these Cases (the “Committee”).

4. On May 6, 2004, this Court entered a final order authorizing the retention of CRP to provide management services to the Debtors.

5. On July 23, 2004, this Court entered an amended order (the "Sale Order") authorizing the Debtors to sell substantially all of their assets and assume and assign certain executory contracts and unexpired leases to Burner Systems International, Inc. ("Burner Systems"). On July 26, 2004, the Debtors sold substantially all of the Debtors' assets to Burner Systems.

6. On September 8, 2004, on the motion of the Debtors, the Cases were converted to cases under chapter 7 of the Bankruptcy Code.

7. On or about September 14, 2004, the UST appointed David Grochocinski as the interim chapter 7 trustee (the "Trustee") of the bankruptcy estates of the Debtors, pursuant to 11 U.S.C. § 701 (a)(1).

8. The Court has jurisdiction over the Cases and this Application pursuant to 28 U.S.C. §§ 157(b) and 1334. This Application is a core proceeding within the meaning of 28 U.S.C. §157(b)(2). Venue is proper pursuant to 28 U.S.C. §§1408 and 1409.

RETENTION OF CRP

9. In the course of administering the affairs of the Debtors, the Debtors determined that they required the advice and assistance of an experienced Chief Restructuring Officer and a crisis management team to oversee their day-to-day business operations.

10. The Debtors selected CRP because of its expertise in providing crisis management and restructuring services to troubled companies. The Debtors also selected Thomas S. O'Donoghue, a Managing Member of CRP, to serve as the Debtors' Chief Restructuring Officer. Mr. O'Donoghue has served as a turnaround consultant for a number of companies in a variety of industries and has substantial knowledge and experience in serving as a senior officer in large companies. Significantly, Mr. O'Donoghue has substantial experience in

assisting troubled companies with stabilizing their financial condition, analyzing their operations, and developing appropriate business plans to accomplish the necessary restructuring of their operations and finances during chapter 11 cases.

11. On May 6, 2004 this Court entered a final order authorizing the Debtors to employ Mr. O'Donoghue and CRP to provide management services to the Debtors (the "CRP Retention Order"). In the CRP Retention Order, the Court authorized the Debtors to pay CRP's fees and reimburse CRP's expenses on a weekly basis, provided, however, that all compensation for professional services rendered by CRP on behalf of the Debtors would be subject to further Court approval, after notice and hearing. The Court also authorized CRP to retain its prepetition security retainer in the amount of \$55,000 (the "Retainer"), to secure the payment of its fees and expenses in the Cases.

12. CRP has provided indispensable services to the Debtors from April 12, 2004, through and including September 8, 2004 (the "Services"). The Services provided by CRP generally consist of the following categories:

- (a) Cash Management;
- (b) Creditor Management and Communication;
- (c) Estate Services;
- (d) Operations Management and Analysis; and
- (e) Sale of Assets

13. The Services that CRP has provided to the Debtors have not duplicated the services performed by any other professional in the Cases.

REQUESTED FEES

14. CRP has provided indispensable services to the Debtors throughout the Cases. Pursuant to sections 330 and 331 of the Bankruptcy Code, CRP requests the allowance and

payment of fees in the amount of \$653,519.88 for the period from April 12, 2004, through September 8, 2004 (the "Application Period"), of which \$614,128.30 has been previously paid.

15. The hourly rates charged by CRP professionals who worked on the Cases and whose time is part of the Services are as follows:

Professional	Rate
Thomas S. O'Donoghue	\$350 - not to exceed \$13,000 per week
Cooper Crouse	\$300 - not to exceed \$16,500 per week
Kevin Smith	\$300 - not to exceed \$16,500 per week
David Hull	\$200 - not to exceed \$11,000 per week
Various Support Associates	\$150 - \$250 - not to exceed \$11,000 per week

16. The Services have required a total of 2,613.5 hours on the part of CRP during the Application Period. Based upon the customary and reasonable rates charged by CRP, the fair and reasonable value of the Services is not less than \$706,929.90. The fees for, and amount of time spent with respect to, CRP's services are reasonable given the range and complexity of the issues presented in these Cases; however, CRP discounted this amount based on the limits on weekly billings that were established in the retention agreement. This discount amounted to \$53,410.02 and resulted in total fees for services of \$653,519.88.

17. Attached hereto and made a part hereof as Exhibit A is a detailed statement of CRP's Services for the Application Period (the "Invoice"). The Invoice contains a description of the particular services rendered by category and the amount of time spent on each task by each professional.

18. Following is a complete summary of CRP's Services during the Application

Period by task category:

Task Category	Hours Worked
Operations Analysis and Management	1,350.43
Sale of Assets	536.28
Creditor Management and Communication	299.45
Estate Services	140.60
Travel	209.52
Cash Management	54.45
Fee Application	22.77
Total	2,613.50

19. The following narrative summary describes the services rendered by CRP between April 12, 2004, and September 8, 2004 in connection with the most significant of these task categories:

(i) **Operations Analysis and Management:** CRP assumed key role of Chief Restructuring Officer in the Debtors' business and led the day-to-day operations of the Debtors' business. CRP kept these operations running smoothly during the difficult Chapter 11 Cases, allowing the sales process to complete successfully and in a timely manner. As part of this task category, CRP performed the following tasks:

(a) Provided frequent and informative communications to the Debtors' management and employees on the progress of the Cases and the sale of the business. This communication was critical in keeping employees engaged in their work efforts and moving the Debtors to a successful sale. Without this support, the Debtors would have incurred additional costs for increased temporary labor, reduced labor efficiencies, additional professional fees and other expenses.

- (b) Developed the operational turnaround plan that communicated the value proposition and associated improvements required for a return to profitability. This document was instrumental in attracting potential buyers for the Debtors' assets.
- (c) Interviewed, identified and hired a temporary QAD analyst and programmer. This allowed the CRP to collect data from the QAD system that was previously not available and make informed decisions on operations management, thus saving money and valuable resource time.
- (d) Conducted an in-depth analysis of the health of the backlog and the associated firm production requirements of raw materials and labor to support the business. Without this analysis, funds would have been spent procuring excessive materials and labor to support the business.
- (e) Maintained close communications with the customer base to ensure that orders were maintained from the Debtors' customers.
- (f) Led the search for and executed the move of the corporate offices to a more cost-effective location.
- (g) Assisted in a smooth transition of the business operations to the new owners by providing on-site support for employee transitions.
- (h) Negotiated the continuation of critical insurance policies for the Debtors, allowing them to maintain operations.
- (i) Negotiated the debtor in possession financing (the "DIP Facility") agreement with a new secured creditor, allowing company to operate during the Chapter 11 Cases.

(ii) **Sale of Assets:** Mr. O'Donoghue led the Debtors in supporting the Sale process by providing detailed analysis and reports, informative tours of Debtors' facilities, answering questions on operations and personnel and allowing interested parties to develop bids for the assets. As part of this task category, CRP performed the following tasks:

- (a) Collected, organized and provided materials and information to populate a data room for due diligence.
- (b) Negotiated contract and retention of SSG Capital Partners as investment banker, thus maximizing the population of prospective bidders for the Debtors' assets.
- (c) Negotiated Confidentiality Agreements between the Debtors and interested parties.

(d) Developed sales memoranda, critical analysis and reports for communication to interested parties.

(e) Provided in-depth tours and information interviews to potential buyers during the sales process.

(f) Negotiated the final Asset Purchase Agreement with Burner Systems, Inc., allowing the sale process to complete in an expedited manner.

(iii) **Creditor Management and Communication:** At the outset of the Cases, relations with all trade creditors were extremely strained. An effort to implement a creditor composition to deal with the outstanding account payables balance had been put to a vote and had failed. This news was not communicated to vendors prior to the filing of the Chapter 11 Cases. As a result, many vendors had stopped their activities to keep the Debtors supplied with materials (e.g., purchasing of raw materials, maintaining production schedules, maintaining finished goods inventory) resulting in significant and long-term disruptions to the supply chain of the Debtors during the Chapter 11 Cases. Mr. O'Donoghue led the CRP team in reestablishing the supply base of the Debtors and managing individual trade creditors. In addition, Mr. O'Donoghue led the CRP team in communicating to and coordinating with the secured creditors during the replacement of one secured creditor, the negotiation of the DIP Facility, the management of the sale process and the ultimate negotiation of the sale of the assets to Burner Systems. Specific Accomplishments in both these areas include:

(a) Established daily process and communication tools at both manufacturing sites to identify, correct and track actions associated with the reestablishment of the supply base. Without this effort, deliveries would have been missed and the business would not have survived during the Chapter 11 Cases. Maintenance of these deliveries was also a critical consideration in the final sales price of the assets and had a direct impact on the recovery of the secured creditors.

(b) Negotiated the continued support of the temporary labor services. These services provided a large percentage of the direct labor force. Without this agreement, production and deliveries would have been significantly reduced.

(c) Identified and secured alternate sources of shipping services to maintain the internal flow of parts between manufacturing sites and the receipt of incoming materials.

(d) Negotiated terms and covenants to secure a DIP Facility, allowing the business to maintain operations during the successful sales process. Prepared and provided Compliance Certificates as required by DIP Facility covenants.

(e) Communicated the status of the Chapter 11 Cases to vendors. Negotiated favorable payment terms and worked with individual creditors to reestablish production in their facilities to support the Debtors' business.

(f) Where required, pursued alternative sources of materials and parts to support the Debtors' business.

(g) Prepared and delivered written, verbal and face-to-face communications to creditors, customers and employees covering the status of operations and the progress of the Chapter 11 Cases.

(iv) **Estate Services:** CRP led the accomplishment of many value-added tasks in support of the estate during the Chapter 11 Cases. These accomplishments included:

(a) Conducted and maintained a liquidation analysis of the Debtors for the secured creditors.

(b) Prepared information and attachments for first day motions.

(c) Provided cash flow budgets and projections on a weekly basis for secured creditors, allowing them to evaluate sources and uses of cash and the progress of the Cases.

(d) Evaluated and identified unexpired leases and executory contracts to reject.

(e) Trained and led the Debtors' staff in the completion of Statements of Financial Affairs and Monthly Reports in conjunction with the Chapter 11 Cases.

(f) Prepared cash projections for a new secured creditor to facilitate their assumption of secured debt.

(g) Analyzed and quantified the risk associated with potential preference claims.

(h) Resolved miscellaneous Mexican tax and liability issues associated with the stock sale of the Mexican entity during the sales process, allowing this transaction to complete.

(i) Executed miscellaneous wind-down and cleanup activities required after the successful sale of the Debtors' assets.

(v) **Travel:** Members of the CRP team were required to travel from their homes to the Debtors' facilities on a weekly basis. Per the retention agreement, all out-of-town travel time incurred from the professionals' home location to the Debtors' location was billed at 50% of the quoted rates. CPR did not charge for "local" travel time (i.e., travel that did not require airplane transportation).

(vi) **Cash Management:** Mr. O'Donoghue, as the Chief Restructuring Officer, led the Debtors in the strict management of cash, to the benefit of the estates. Without this cash management, the estates would have depleted their available cash prior to the completion of the sale to Burner Systems. The following specific actions were taken by Mr. O'Donoghue and the CRP team to successfully manage cash collections and disbursements during the case:

(a) Developed and maintained a rolling 13-week cash budget to track collections, disbursements and communicate with the Debtors' management team.

(b) Conducted daily meetings to review borrowing base, determine the necessity of budgeted and requested items, and generate funding requests to the DIP lenders.

(c) Negotiated accelerated payments of receivables balances from major customers. This action had an immediate and significant effect on reducing the amount of cash required to be provided from the DIP Facility lenders in the Cases and preventing the immediate liquidation of the Debtors.

(d) Implemented price increases reflecting material surcharges from suppliers that had previously not been passed on, resulting in more available cash for the business.

20. Given the criteria set forth in 11 U.S.C. § 330, namely (i) the nature, extent and value of the services; (ii) the time spent; (iii) the rates charged for such services; (iv) the performance of the services within a reasonable amount of time commensurate with the complexity, importance and the nature of the problem, issue or task addressed; (v) the

reasonableness of the services based on the compensation charged by comparably-skilled professionals inside and outside of the bankruptcy context; and (vi) the fee discounts granted in the amount of \$53,410.02, CRP respectfully submits that its fees represent a fair and reasonable amount for the final compensation of CRP in the Cases.

REQUESTED EXPENSES

21. During the Application Period, CRP incurred expenses in the aggregate amount of \$62,172.20, of which \$61,405.31 has been previously paid by the Debtors. All of the expenses for which reimbursement is requested are expenses that CRP customarily recoups from all of its clients. The specific expenses for which reimbursement is requested during the Application Period are as follows:

Expenses	Cost (\$)
Airfare	\$ 25,008.04
Lodging	17,128.01
Ground Transportation	13,078.10
Meals	3,314.12
Mileage	1,765.07
Conference Call	1,689.85
Supplies	108.82
Shipping	60.19
Misc	20.00
TOTAL	\$ 62,172.20

22. The expenses for which reimbursement is sought were actually borne by CRP and were necessarily incurred in connection with its Services performed for the Debtors. Attached hereto and made a part hereof as Exhibit B is a detailed statement of the expenses for which reimbursement is sought.

AUTHORITY TO APPLY RETAINER

23. CRP also requests authority to apply the Retainer against the outstanding amounts due to CRP for the Services provided to the Debtors.

NO CONFLICTS OR SHARING AGREEMENT

24. No agreement or understanding between CRP and any third party exists for the purpose of sharing the compensation received for services rendered to the Debtors in connection with these Cases.

25. CRP has not represented or held an interest adverse to the Debtors and is a "disinterested person" as defined in 11 U.S.C. § 101(4) of the Bankruptcy Code.

NOTICE

26. Notice of this Application has been served on (i) the UST for the Northern District of Illinois, (ii) the Trustee, (iii) counsel to the Committee, (iv) counsel to Hilco Capital,

LP, and (v) each of the parties requesting service in these Cases. No other or further notice is necessary or required under the circumstances.

WHEREFORE, Corporate Revitalization Partners, LLC requests the entry of an order that:

- (a) allows CRP's compensation for the Services in the amount of \$653,519 (the "Fee Award");
- (b) allows CRP reimbursement of actual and necessary expenses in the amount of \$62,172.20 (the "Expense Award");
- (c) authorizes CRP to apply the Debtors' prior payments in the amount of \$675,533.61 and the \$40,158.47 of the Retainer against the Fee Award and the Expense Award; and
- (d) waives other and further notice of this hearing with respect to this Application; and
- (e) grants CRP such additional relief as may be appropriate under the circumstances.

DATED: September 30, 2004

Respectfully submitted,

Corporate Revitalization Partners, LLC

By: 
Thomas S. O'Donoghue
One of its Managing Members

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EXHIBIT A

Corporate Revitalization Partners, LLC
 Detailed Invoice for Appliance Controls Group, Inc.
 April 12, 2004 - September 8, 2004

Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
4/18/2004	D. Hull	Cash Management	Model work on projection model and cash model, call with Tom on model	2.50	200	500.00
4/19/2004	D. Hull	Cash Management	Work on cash model and call with Hilco	1.33	200	266.67
4/19/2004	D. Hull	Cash Management	Cash budget recast, meeting with Tom on assumptions	1.00	200	200.00
4/20/2004	D. Hull	Cash Management	Cash budget, building variances to budget, working on variance with Don, recasting cash flow budget for first few weeks	2.33	200	466.67
4/20/2004	D. Hull	Cash Management	Built cash tracker based on Hilco concerns	1.50	200	300.00
4/20/2004	D. Hull	Cash Management	Cash flow model for Hilco on scenarios	0.83	200	166.67
			Call with Tom on cash management, worked on spreadsheets	0.67	200	133.33
4/26/2004	D. Hull	Cash Management	Cash model work to Don	0.83	200	166.67
5/26/2004	D. Hull	Cash Management	conference call with Hilco on misc issues	1.33	200	266.67
6/8/2004	D. Hull	Cash Management	Cash management	0.50	200	100.00
6/14/2004	D. Hull	Cash Management	Cash mgmt meeting with Tom and John	1.42	200	283.33
6/14/2004	D. Hull	Cash Management	Cash mgmt of weekly results	1.00	200	200.00
7/15/2004	D. Hull	Cash Management	Working on cash issues with Don and Tom	1.20	200	240.00
	D. Hull Total			16.45		3,290.01
4/12/2004	J. Crouse	Cash Management	Develop actions to support 13 week cash budget, levels for material spend	0.60	300	180.00
4/13/2004	J. Crouse	Cash Management	Review final 13 week cash flow projections	0.70	300	210.00
	J. Crouse Total			1.30		390.00
4/12/2004	T. O'Donoghue	Cash Management	Daily meeting to review borrowing base and funding requests; determine necessity of budgeted items;	0.40	350	140.00
4/13/2004	T. O'Donoghue	Cash Management	Daily meeting to review borrowing base and funding requests; determine necessity of budgeted items;	0.40	350	140.00
4/14/2004	T. O'Donoghue	Cash Management	Daily meeting to review borrowing base and funding requests; determine necessity of budgeted items;	0.40	350	140.00
			Daily cash meeting - review performance to budget and purpose of requests; push back on items not required and not adjusted for bankruptcy cutoff; Reviewed Customer confirmation letters received; outlined follow up program to D. Johnson to implement AR acceleration	0.40	350	140.00
4/15/2004	T. O'Donoghue	Cash Management	Daily cash meeting - review performance to budget and purpose of requests; push back on items not required and not adjusted for bankruptcy cutoff; outlined follow up program to D. Johnson to implement AR acceleration	0.40	350	140.00
4/15/2004	T. O'Donoghue	Cash Management	Daily meeting to review borrowing base and funding requests; determine necessity of budgeted items;	0.40	350	140.00
			Daily cash meeting - review performance to budget and purpose of requests; push back on items not required and not adjusted for bankruptcy cutoff; outlined follow up program to D. Johnson to implement AR acceleration	0.40	350	140.00
4/16/2004	T. O'Donoghue	Cash Management	Daily meeting to review borrowing base and funding requests; determine necessity of budgeted items;	0.40	350	140.00
			Daily cash meeting - review performance to budget and purpose of requests; push back on items not required and not adjusted for bankruptcy cutoff; outlined follow up program to D. Johnson to implement AR acceleration	0.40	350	140.00
4/16/2004	T. O'Donoghue	Cash Management	Daily meeting to review borrowing base and funding requests; determine necessity of budgeted items; Telephone call with Don Baldwin - discuss borrowing base and cash requirements	0.40	350	140.00
4/19/2004	T. O'Donoghue	Cash Management	Daily cash meeting with D. Baldwin reviewed loan availability and scheduled cash disbursements	0.40	350	140.00
4/20/2004	T. O'Donoghue	Cash Management		0.40	350	140.00

EXHIBIT A

Corporate Revitalization Partners, LLC
 Detailed Invoice for Appliance Controls Group, Inc.
 April 12, 2004 - September 8, 2004

Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
4/21/2004	T. O'Donoghue	Cash Management	Daily cash meeting with D. Baldwin reviewed loan availability and scheduled cash disbursements; reviewed authority to maintain cash accounts; reviewed authorization on payment of employee benefits	0.50	350	175.00
4/21/2004	T. O'Donoghue	Cash Management	Conference call with potential new DIP lender - provided background information on ACG Meeting to discuss vendor management issues with J. Sanders - identify ways to mitigate up front cash requirements	1.20	350	420.00
4/21/2004	T. O'Donoghue	Cash Management	Daily cash meeting with D. Baldwin reviewed loan availability and scheduled cash disbursements	0.80	350	280.00
4/22/2004	T. O'Donoghue	Cash Management	Reviewed the status of accelerated AR collections from customers with D. Johnson	0.40	350	140.00
4/22/2004	T. O'Donoghue	Cash Management	Telephone Call with J. Sanders regarding vendor management issues - provided guidance on resolving credit issues	0.20	350	70.00
4/22/2004	T. O'Donoghue	Cash Management	Daily cash meeting with D. Baldwin reviewed loan availability and scheduled cash disbursements	0.40	350	140.00
4/23/2004	T. O'Donoghue	Cash Management	Meeting to discuss and review borrowing availability and disbursement requests	0.40	350	140.00
4/26/2004	T. O'Donoghue	Cash Management	Meeting with J. Sanders regarding vendor management tactics to improve deliveries to plants; discussion regarding consolidation of supplier base. Review daily cash monitoring - determine borrowing and cash requests	1.60	350	560.00
4/26/2004	T. O'Donoghue	Cash Management	Daily cash management meeting with D. Baldwin - reviewed performance and availability; discussed planned disbursements; reviewed analysis of wages disbursement under the the priority rule	0.20	350	70.00
4/28/2004	T. O'Donoghue	Cash Management	Daily cash management review with D. Baldwin: reviewed change in availability; planned disbursements	0.60	350	210.00
4/29/2004	T. O'Donoghue	Cash Management	Telephone Call with J. Sanders - discuss status of vendor credit negotiations; outline policy for vendors who ship to both plants	0.40	350	140.00
4/30/2004	T. O'Donoghue	Cash Management	Telephone Call with D. Baldwin - review of daily cash report - determine planned disbursements	0.30	350	105.00
4/30/2004	T. O'Donoghue	Cash Management	Daily meeting to review cash requirements and results with D. Baldwin	0.40	350	140.00
5/3/2004	T. O'Donoghue	Cash Management	Daily meeting to review cash requirements and results with D. Baldwin	0.30	350	105.00
5/4/2004	T. O'Donoghue	Cash Management	Daily meeting to review cash requirements and results with D. Baldwin	0.30	350	105.00
5/5/2004	T. O'Donoghue	Cash Management	Daily meeting to review cash requirements and results with D. Baldwin; discussion regarding the assumptions to cover cash requirements until 5/13/2004	0.30	350	105.00
5/6/2004	T. O'Donoghue	Cash Management	Meeting with J. Sanders, Shepherd Partners, regarding outstanding issues affecting vendors	0.40	350	140.00
5/7/2004	T. O'Donoghue	Cash Management	Daily meeting to review borrowing base and requested disbursements with D. Baldwin	0.40	350	140.00
5/10/2004	T. O'Donoghue	Cash Management		0.60	350	210.00

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
5/10/2004	T. O'Donoghue	Cash Management	Meeting to review vendor management issues with J. Sanders; discussion regarding integration of vendor management with purchasing	0.50	350	175.00
5/11/2004	T. O'Donoghue	Cash Management	Discussion with J. Sanders regarding vendor issues affecting production at Juarez	0.70	350	245.00
5/12/2004	T. O'Donoghue	Cash Management	Review of daily cash requirements with D. Baldwin	0.40	350	140.00
5/13/2004	T. O'Donoghue	Cash Management	Daily cash meeting to review cash requirements	0.40	350	140.00
5/17/2004	T. O'Donoghue	Cash Management	Daily cash meeting with Don Baldwin and review of cash requirements	0.30	350	105.00
5/18/2004	T. O'Donoghue	Cash Management	Daily meeting with D. Baldwin to review cash report and request of disbursements	0.50	350	175.00
5/20/2004	T. O'Donoghue	Cash Management	Daily meeting with D. Baldwin to review cash requirements and new reports to track performance	0.30	350	105.00
5/21/2004	T. O'Donoghue	Cash Management	Meeting to review cash requirements and cash flow performance with D. Baldwin	0.20	350	70.00
5/24/2004	T. O'Donoghue	Cash Management	Daily cash management with D. Baldwin; Discussion with J. Sanders regarding pending deposit arrangements with key vendors	0.40	350	140.00
5/27/2004	T. O'Donoghue	Cash Management	Review of April Financial Statements	0.60	350	210.00
5/28/2004	T. O'Donoghue	Cash Management	Daily cash management review with Don Baldwin	0.40	350	140.00
5/28/2004	T. O'Donoghue	Cash Management	Telephone Call with D. Baldwin regarding cash management issues - results to date; status of steel surcharges collection; standard cost of material analysis;	0.60	350	210.00
6/3/2004	T. O'Donoghue	Cash Management	Telephone Call with J. Sanders regarding key issues to be managed in transition of vendor management; reviewed requests for additional payments to creditors	0.40	350	140.00
6/4/2004	T. O'Donoghue	Cash Management	Meeting with J. Sanders - review of cash and vendor management processes; revision to procedures	1.20	350	420.00
6/8/2004	T. O'Donoghue	Cash Management	Daily cash management meeting - comparison of cash available to cash requests	0.60	350	210.00
6/10/2004	T. O'Donoghue	Cash Management	Conference call with Chattanooga and Juarez materials management regarding critical spending requirements	0.90	350	315.00
6/11/2004	T. O'Donoghue	Cash Management	Various Telephone Calls regarding cash requirements and borrowing availability; Juarez and Chattanooga vendors	0.90	350	315.00
6/11/2004	T. O'Donoghue	Cash Management	Telephone Call with HILCO regarding borrowing capacity	0.40	350	140.00
6/14/2004	T. O'Donoghue	Cash Management	Review of cash availability and management of vendor requests	0.20	350	70.00
6/14/2004	T. O'Donoghue	Cash Management	Review of revised 13 week cash flow projection to August	0.70	350	245.00
6/15/2004	T. O'Donoghue	Cash Management	Review of cash availability and vendor requests	0.40	350	140.00
6/15/2004	T. O'Donoghue	Cash Management	Review of revised cash flow projections - review of assumptions	0.70	350	245.00
6/16/2004	T. O'Donoghue	Cash Management	Review of cash availability and vendor requests	0.40	350	140.00
6/18/2004	T. O'Donoghue	Cash Management	Discussion with J. Sanders - Shepherd Partners - alternative financing methods with vendors	0.70	350	245.00
6/20/2004	T. O'Donoghue	Cash Management	Review of projected cash flow budget - determine sensitivity scenarios	1.20	350	420.00

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
6/22/2004	T. O'Donoghue	Cash Management	Review of budget - prepare alternative scenarios to fund budget requirements	0.80	350	280.00
6/23/2004	T. O'Donoghue	Cash Management	Telephone Call with J. Sanders, Shepherd partners, to discuss impact of Motion for Examiner on credit arrangements; discuss impact on projected disbursements and prepaid inventory	0.60	350	210.00
6/24/2004	T. O'Donoghue	Cash Management	Meeting with J. Sanders, Shepherd partners, to discuss vendor credit issues; outlined requirement to track prepaids and payables;	0.40	350	140.00
6/30/2004	T. O'Donoghue	Cash Management	Daily cash review - borrowing base report - vendor payment issues and timing of receipts	0.40	350	140.00
7/1/2004	T. O'Donoghue	Cash Management	Daily review borrowing base; actions taken to accelerate collection of foreign receivables	0.70	350	245.00
7/2/2004	T. O'Donoghue	Cash Management	Review of projected cash flow and demands; review of required receipts from key customers; review impact from change in borrowing base reporting guidelines;	0.70	350	245.00
7/6/2004	T. O'Donoghue	Cash Management	Review of cash requirements and vendor management with J. Sanders	0.40	350	140.00
7/8/2004	T. O'Donoghue	Cash Management	Review daily cash requirements and vendor funding issues with J. Sanders; review communication for creditors	0.40	350	140.00
7/9/2004	T. O'Donoghue	Cash Management	Cash management - review of receivables - determine accelerated collections - Mabe, Peerless	0.60	350	210.00
7/10/2004	T. O'Donoghue	Cash Management	Preparation of a 14 day cash flow and funding requirements to meet Hilco request;	0.70	350	245.00
7/15/2004	T. O'Donoghue	Cash Management	Review of updated cash flow projection - current status of payments - confirm vendor arrangements	0.70	350	245.00
8/2/2004	T. O'Donoghue	Cash Management	Review of cash accounts - review outstanding checks; confirm receipt of funds from BSI	0.30	350	105.00
8/3/2004	T. O'Donoghue	Cash Management	Cash management - change responsible persons and wiring instructions on Bank of America accounts	0.70	350	245.00
8/4/2004	T. O'Donoghue	Cash Management	Review of bank accounts - checking on receipt of funds due from BSI	0.20	350	70.00
8/5/2004	T. O'Donoghue	Cash Management	Review of balances - prepare payment of insurance coverage	0.20	350	70.00
8/6/2004	T. O'Donoghue	Cash Management	Cash management - confirm timing of material from BSI on prepaid inventory receipts; coordination of tax return payments	0.40	350	140.00
	T. O'Donoghue Total			36.70		12,845.00
4/12/2004	D. Hull	Creditor Management & Communication	Return emails, trading voicemails with Tom, sent budget to Hilco, addressing team questions on budget	1.33	200	266.67
4/14/2004	D. Hull	Creditor Management & Communication	Updated cash flow model, building daily tracker for Hilco	2.17	200	433.33
4/15/2004	D. Hull	Creditor Management & Communication	Call with Mike Egan of Hilco	1.33	200	266.67
4/16/2004	D. Hull	Creditor Management & Communication	Meeting with Hilco on status	1.17	200	233.33

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<u>Date</u>	<u>Name</u>	<u>Category</u>	<u>Description</u>	<u>Time (hrs)</u>	<u>Rate (\$)</u>	<u>Fee (\$)</u>
4/16/2004	D. Hull	Creditor Management & Communication	Meeting with Hilco on issues	0.50	200	100.00
4/19/2004	D. Hull	Creditor Management & Communication	Call with Hilco, conversations on cash model	1.00	200	200.00
4/20/2004	D. Hull	Creditor Management & Communication	Call with Hilco on status of cash and sale process and other open items	0.67	200	133.33
			Call with Hilco on many open items and follow up meeting with Tom on open items, research on open			
4/20/2004	D. Hull	Creditor Management & Communication	items, call with Cooper, email to Hilco on open items	2.33	200	466.67
4/21/2004	D. Hull	Creditor Management & Communication	Call with Fortress and Hilco	1.83	200	366.67
4/21/2004	D. Hull	Creditor Management & Communication	Call with Fortress on financial data	1.67	200	333.33
4/21/2004	D. Hull	Creditor Management & Communication	Call with Tom, Hilco adn team on different issues	1.50	200	300.00
4/22/2004	D. Hull	Creditor Management & Communication	Revisse cash flow budget for new capital structure, go over model with Hilco and Fortress	2.67	200	533.33
4/22/2004	D. Hull	Creditor Management & Communication	Emails, recast of new cash flow model for Fortress, call with Tanya on Hilco issues and plan	1.83	200	366.67
4/23/2004	D. Hull	Creditor Management & Communication	Call with Ben on final issues before meeting	0.50	200	100.00
4/23/2004	D. Hull	Creditor Management & Communication	Balance sheet work, comments for items, consolidation	1.17	200	233.33
4/23/2004	D. Hull	Creditor Management & Communication	Call with Hilco on issues and status of capital structure	1.17	200	233.33
4/26/2004	D. Hull	Creditor Management & Communication	Review of term sheet with Hilco, document	0.83	200	166.67
4/26/2004	D. Hull	Creditor Management & Communication	Call with Hilco on Peerless, follow up with Dennis and Gordon, Shirley	1.33	200	266.67
4/27/2004	D. Hull	Creditor Management & Communication	Call on Fortress, covenant structure, audit financials issues, negotiations	1.00	200	200.00
4/27/2004	D. Hull	Creditor Management & Communication	Cash flow model work based on discussion on Fortress	1.83	200	366.67
4/29/2004	D. Hull	Creditor Management & Communication	Call with Hilco	0.50	200	100.00
4/30/2004	D. Hull	Creditor Management & Communication	Call with Hilco on issues	2.25	200	450.00
5/3/2004	D. Hull	Creditor Management & Communication	Calls with Hilco, Fortress and CRP group	1.67	200	333.33

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
5/3/2004	D. Hull	Creditor Management & Communication	Call with Hilco and Fortress on loan agreement	0.83	200	166.67
5/4/2004	D. Hull	Creditor Management & Communication	Call with Hilco on agreement	1.17	200	233.33
5/4/2004	D. Hull	Creditor Management & Communication	Call organization with group	0.50	200	100.00
5/5/2004	D. Hull	Creditor Management & Communication	Loan doc negotiation, email and planning of dates for document	1.33	200	266.67
5/6/2004	D. Hull	Creditor Management & Communication	Meeting on credit agreement, call with Legal	0.67	200	133.33
5/7/2004	D. Hull	Creditor Management & Communication	Cash model work, budget for DIP order, variance report per DIP order, weekly update memo	3.33	200	666.67
5/7/2004	D. Hull	Creditor Management & Communication	Work on cash flow budget, call with Lewis on open items	4.00	200	800.00
5/10/2004	D. Hull	Creditor Management & Communication	Pricing and refinancing issues with Hilco and Tom	1.00	200	200.00
5/11/2004	D. Hull	Creditor Management & Communication	Call with Hilco on open items	0.83	200	166.67
5/11/2004	D. Hull	Creditor Management & Communication	Call with Credit Committee, Hilco and Fishman on refinancing, prep for call, follow up analysis	1.67	200	333.33
5/12/2004	D. Hull	Creditor Management & Communication	Call with CRP team	1.50	200	300.00
5/13/2004	D. Hull	Creditor Management & Communication	Review of loan document	1.50	200	300.00
5/13/2004	D. Hull	Creditor Management & Communication	Cash budget variance analysis, modeling and reporting of variances to Tom	2.67	200	533.33
5/13/2004	D. Hull	Creditor Management & Communication	Call with Hilco on funding and logistics and availability, three separate calls	0.83	200	166.67
5/14/2004	D. Hull	Creditor Management & Communication	Call with Tom on Hilco	0.50	200	100.00
5/17/2004	D. Hull	Creditor Management & Communication	Turnaround memo revisions and drafting, calls with Hilco, Tom	3.17	200	633.33
5/17/2004	D. Hull	Creditor Management & Communication	Work on financial model for Hilco	1.83	200	366.67
5/18/2004	D. Hull	Creditor Management & Communication	Turnaround memo revisions, call with Tom	1.50	200	300.00
5/18/2004	D. Hull	Creditor Management & Communication	Call with Hilco on memo	0.83	200	166.67

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
5/19/2004	D. Hull	Creditor Management & Communication	Call with Hilco on misc open items, research on interest rate charges	1.17	200	233.33
5/20/2004	D. Hull	Creditor Management & Communication	Weekly update memo drafting	1.17	200	233.33
5/21/2004	D. Hull	Creditor Management & Communication	Call with Hilco, various emails returned with staff on open items, call with Greg on borrowing base	1.50	200	300.00
5/24/2004	D. Hull	Creditor Management & Communication	Call with Scott/Lewis	0.67	200	133.33
5/27/2004	D. Hull	Creditor Management & Communication	Misc emails and cash report final emailed to Tom for review	0.50	200	100.00
5/27/2004	D. Hull	Creditor Management & Communication	Work on new Hilco scenarios, prep for call with Hilco Final draft of cash flow budget, email draft of out	1.83	200	366.67
5/28/2004	D. Hull	Creditor Management & Communication	Creditor Management line of performance adn weekly update, call with Lewis on cash budget and final launch	3.67	200	733.33
6/1/2004	D. Hull	Creditor Management & Communication	Hilco call prep and information gathering	0.83	200	166.67
6/1/2004	D. Hull	Creditor Management & Communication	Hilco call	1.50	200	300.00
6/1/2004	D. Hull	Creditor Management & Communication	Call with Lewis	0.67	200	133.33
6/5/2004	D. Hull	Creditor Management & Communication	Review of new DIP order, comments to Tom via email	0.67	200	133.33
6/6/2004	D. Hull	Creditor Management & Communication	Review and comments on DIP order revisions from Creditors Committee	1.33	200	266.67
6/6/2004	D. Hull	Creditor Management & Communication	Creation of compliance certificate for Hilco	0.83	200	166.67
6/10/2004	D. Hull	Creditor Management & Communication	Call with Lewis at Hilco	0.83	200	166.67
6/14/2004	D. Hull	Creditor Management & Communication	Call with Hilco, follow up after call	1.00	200	200.00
6/14/2004	D. Hull	Creditor Management & Communication	Call with Hilco	1.50	200	300.00
6/17/2004	D. Hull	Creditor Management & Communication	Call with Hilco	0.75	200	150.00
6/17/2004	D. Hull	Creditor Management & Communication	Call with Hilco	1.33	200	266.67
6/18/2004	D. Hull	Creditor Management & Communication	Budget variance report, call iwith Hilco on cash flow	2.50	200	500.00

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<u>Date</u>	<u>Name</u>	<u>Category</u>	<u>Description</u>	<u>Time (hrs)</u>	<u>Rate (\$)</u>	<u>Fee (\$)</u>
6/22/2004	D. Hull	Creditor Management & Communication	Call with Hilco on cash flow and status, cash flow model prep beforehand, call with tom before the call to go over cash flow, follow up cash flow analysis	3.17	200	633.33
6/28/2004	D. Hull	Creditor Management & Communication	Call with Hilco on process and operations	0.90	200	180.00
7/1/2004	D. Hull	Creditor Management & Communication	Call with Lewis on car on way to airport on status of the day, Mexico issues	0.90	200	180.00
7/2/2004	D. Hull	Creditor Management & Communication	Review of variance report with Tom, finalized and emailed to Hilco	1.80	200	360.00
7/6/2004	D. Hull	Creditor Management & Communication	Lunch with Tom, talk deal strategy and conversations with Hilco	0.80	200	160.00
7/7/2004	D. Hull	Creditor Management & Communication	Mtg with hilco on process, issues	0.93	200	186.67
7/7/2004	D. Hull	Creditor Management & Communication	Follow up mtg with hilco on status	0.70	200	140.00
7/7/2004	D. Hull	Creditor Management & Communication	Follow mtg with hilco on other options	1.60	200	320.00
7/7/2004	D. Hull	Creditor Management & Communication	Call with Lewis and tom on drive back, call with Lewis without Tom	0.80	200	160.00
7/8/2004	D. Hull	Creditor Management & Communication	Liquidation analysis updated for Hilco, review with Tom, revisions and talk wth Hilco on liquidaiton	3.80	200	760.00
7/8/2004	D. Hull	Creditor Management & Communication	Call with Hilco on options, process and bids and funding	0.60	200	120.00
7/8/2004	D. Hull	Creditor Management & Communication	Call with Hilco appraisal and Lewis on meeting on Friday	0.60	200	120.00
7/8/2004	D. Hull	Creditor Management & Communication	Call with Hilco advisor on liquidation analysis	0.80	200	160.00
7/8/2004	D. Hull	Creditor Management & Communication	Review on options and cash status with Lewis	0.60	200	120.00
7/13/2004	D. Hull	Creditor Management & Communication	Conversation with Tom and Don and John on prepaids and deposits, modeling of results	2.20	200	440.00
7/20/2004	D. Hull	Creditor Management & Communication	Continued work on schedules revisions, work with Hilco on proceeds	1.40	200	280.00
4/12/2004	J. Crouse	Creditor Management & Communication	Review outstanding vendor payments and production shortages	0.80	300	240.00
		Creditor Management & Communication	Conference call with Regina White on handling post petition vendor concerns	0.60	300	180.00
D. Hull Total				107.77		21,553.34

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
4/12/2004	J. Crouse	Creditor Management & Communication	Conference call with Regina White, Tony Lee and Fernando Diaz to prepare for filing and associated trade creditor issues	1.80	300	540.00
4/13/2004	J. Crouse	Creditor Management & Communication	Work to ensure that temporary labor continues to support company with Jennifer Cross of HR	0.90	300	270.00
4/13/2004	J. Crouse	Creditor Management & Communication	Resolve treatment of customer credits post petition	0.30	300	90.00
4/13/2004	J. Crouse	Creditor Management & Communication	Work with shipping to identify alternatives to Fed Ex freight shipping	0.60	300	180.00
4/13/2004	J. Crouse	Creditor Management & Communication	Work with employees to turn off security at unoccupied warehouse	0.20	300	60.00
4/14/2004	J. Crouse	Creditor Management & Communication	Review material prioritization process with material planners and purchasing	1.40	300	420.00
4/14/2004	J. Crouse	Creditor Management & Communication	Review material prioritization process and templates with Juarez	0.90	300	270.00
4/15/2004	J. Crouse	Creditor Management & Communication	Review outputs of material prioritization process	0.80	300	240.00
4/15/2004	J. Crouse	Creditor Management & Communication	Material prioritization process facilitation	0.80	300	240.00
4/19/2004	J. Crouse	Creditor Management & Communication	Materials prioritization meeting preparation	0.50	300	150.00
4/19/2004	J. Crouse	Creditor Management & Communication	Materials prioritization meeting	0.50	300	150.00
4/19/2004	J. Crouse	Creditor Management & Communication	Resolve specific parts shortages	3.20	300	960.00
4/20/2004	J. Crouse	Creditor Management & Communication	Material prioritization prep	0.60	300	180.00
4/20/2004	J. Crouse	Creditor Management & Communication	Update material prioritization worksheet	0.40	300	120.00
4/20/2004	J. Crouse	Creditor Management & Communication	Materials prioritization meeting	0.60	300	180.00
4/20/2004	J. Crouse	Creditor Management & Communication	Resolve vendor, part shortage issues	2.10	300	630.00
4/20/2004	J. Crouse	Creditor Management & Communication	Prepare for creditor tour of facilities	0.70	300	210.00
4/21/2004	J. Crouse	Creditor Management & Communication	Identify critical parts shortages and work with vendors to expedite parts	2.90	300	870.00
4/21/2004	J. Crouse	Creditor Management & Communication	Update material prioritization worksheet	0.60	300	180.00

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
4/21/2004	J. Crouse	Creditor Management & Communication	Materials prioritization meeting	0.70	300	210.00
4/21/2004	J. Crouse	Creditor Management & Communication	Tour with Hilco, questions and answers	2.30	300	690.00
4/22/2004	J. Crouse	Creditor Management & Communication	Update material prioritization worksheet	0.40	300	120.00
4/22/2004	J. Crouse	Creditor Management & Communication	Identify and resolve issues with parts shortages	3.30	300	990.00
4/23/2004	J. Crouse	Creditor Management & Communication	Prepare for material prioritization meeting	0.30	300	90.00
4/23/2004	J. Crouse	Creditor Management & Communication	Refine data and resolve issues material prioritization list	1.30	300	390.00
4/23/2004	J. Crouse	Creditor Management & Communication	Telecon with vendors to resolve issues with material deliveries	0.90	300	270.00
4/23/2004	J. Crouse	Creditor Management & Communication	Telecon with John Sanders to resolve issues with material deliveries	0.60	300	180.00
4/23/2004	J. Crouse	Creditor Management & Communication	Resolve issues with material deliveries	1.60	300	480.00
4/26/2004	J. Crouse	Creditor Management & Communication	Create updated to priority materials prioritization meeting	0.80	300	240.00
4/26/2004	J. Crouse	Creditor Management & Communication	Materials meeting, determine and take parts shortage actions	1.50	300	450.00
4/27/2004	J. Crouse	Creditor Management & Communication	Update material prioritization spreadsheets for shortages	0.80	300	240.00
4/27/2004	J. Crouse	Creditor Management & Communication	Facilitate material shortages meeting	1.00	300	300.00
4/27/2004	J. Crouse	Creditor Management & Communication	Read and respond to emails on vendor issues	1.20	300	360.00
4/28/2004	J. Crouse	Creditor Management & Communication	Prepare for material prioritization meeting	0.50	300	150.00
4/28/2004	J. Crouse	Creditor Management & Communication	Facilitate material prioritization meeting	0.90	300	270.00
4/28/2004	J. Crouse	Creditor Management & Communication	Provide input for weekly update to creditors	0.40	300	120.00
4/28/2004	J. Crouse	Creditor Management & Communication	Follow-up on actions to facilitate flow of material to production	1.30	300	390.00
4/29/2004	J. Crouse	Creditor Management & Communication	Prepare for material prioritization meeting, update material priorities list	1.00	300	300.00

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
4/29/2004	J. Crouse	Creditor Management & Communication	Review material price increases proposed by vendors, discuss with vendors	0.90	300	270.00
4/29/2004	J. Crouse	Creditor Management & Communication	Facilitate material prioritization meeting	1.00	300	300.00
4/29/2004	J. Crouse	Creditor Management & Communication	Address material shortages with vendors	1.90	300	570.00
4/30/2004	J. Crouse	Creditor Management & Communication	Review material status with Manager of Purchasing	0.60	300	180.00
4/30/2004	J. Crouse	Creditor Management & Communication	Review material status with Manager of Disbursing	0.40	300	120.00
4/30/2004	J. Crouse	Creditor Management & Communication	Conference call with secured creditor	1.40	300	420.00
5/3/2004	J. Crouse	Creditor Management & Communication	Materials prioritization meeting	1.00	300	300.00
5/3/2004	J. Crouse	Creditor Management & Communication	Review of vendor shortages	1.60	300	480.00
5/3/2004	J. Crouse	Creditor Management & Communication	Update of records of critical shortages	0.70	300	210.00
5/4/2004	J. Crouse	Creditor Management & Communication	Update of records of critical shortages	0.70	300	210.00
5/4/2004	J. Crouse	Creditor Management & Communication	Facilitate vendor review of critical shortages	0.70	300	210.00
5/4/2004	J. Crouse	Creditor Management & Communication	Participate in production review meeting	0.60	300	180.00
5/4/2004	J. Crouse	Creditor Management & Communication	Work resolution of critical shortages	1.60	300	480.00
5/5/2004	J. Crouse	Creditor Management & Communication	Update of records of critical shortages	0.80	300	240.00
5/5/2004	J. Crouse	Creditor Management & Communication	Faciliate vendor materials meeting	0.90	300	270.00
5/5/2004	J. Crouse	Creditor Management & Communication	Follow up on vendor issues	1.80	300	540.00
5/5/2004	J. Crouse	Creditor Management & Communication	Follow up on vendor issues	0.90	300	270.00
5/5/2004	J. Crouse	Creditor Management & Communication	Follow up on vendor issues	0.60	300	180.00
5/6/2004	J. Crouse	Creditor Management & Communication	Update of records of critical shortages	0.60	300	180.00

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
5/6/2004	J. Crouse	Creditor Management & Communication	Facilitate materials shortage meeting	0.70	300	210.00
5/6/2004	J. Crouse	Creditor Management & Communication	Update of records of critical shortages	0.40	300	120.00
5/6/2004	J. Crouse	Creditor Management & Communication	Conference call with vendors on re-establishing coverage of Purchase Orders	0.60	300	180.00
5/10/2004	J. Crouse	Creditor Management & Communication	Develop approach for dealing with long lead time suppliers and steel material constraints	0.60	300	180.00
5/11/2004	J. Crouse	Creditor Management & Communication	Read and respond to emails on critical part shortages	0.40	300	120.00
5/11/2004	J. Crouse	Creditor Management & Communication	Read and respond to emails on critical part shortages	0.60	300	180.00
5/11/2004	J. Crouse	Creditor Management & Communication	Update critical part shortages	0.50	300	150.00
5/11/2004	J. Crouse	Creditor Management & Communication	Review critical part shortages on eburners	1.10	300	330.00
5/11/2004	J. Crouse	Creditor Management & Communication	Develop plan for vendors not answering POs for materials	0.70	300	210.00
5/12/2004	J. Crouse	Creditor Management & Communication	Materials shortages update	0.60	300	180.00
5/12/2004	J. Crouse	Creditor Management & Communication	Materials shortages meeting	0.50	300	150.00
5/13/2004	J. Crouse	Creditor Management & Communication	Materials shortages update	0.50	300	150.00
5/13/2004	J. Crouse	Creditor Management & Communication	Materials shortages meeting	0.50	300	150.00
5/14/2004	J. Crouse	Creditor Management & Communication	Materials shortages update	0.60	300	180.00
5/14/2004	J. Crouse	Creditor Management & Communication	Materials shortages meeting	0.50	300	150.00
5/14/2004	J. Crouse	Creditor Management & Communication	Telecon with vendor providing casting for customers	0.70	300	210.00
5/14/2004	J. Crouse	Creditor Management & Communication	Telecon with vendor providing porcelain services	0.30	300	90.00
5/17/2004	J. Crouse	Creditor Management & Communication	Prepare for vendor shortages	0.50	300	150.00
5/17/2004	J. Crouse	Creditor Management & Communication	Review and take action on vendor shortages	0.75	300	225.00

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
5/17/2004	J. Crouse	Creditor Management & Communication	Telecon with Precise Castings on parts shortages	0.60	300	180.00
5/18/2004	J. Crouse	Creditor Management & Communication	Prepare for vendor shortages meeting	0.50	300	150.00
5/18/2004	J. Crouse	Creditor Management & Communication	Review and take action on vendor shortages	0.70	300	210.00
5/18/2004	J. Crouse	Creditor Management & Communication	Read and respond to emails on production issues	0.60	300	180.00
5/19/2004	J. Crouse	Creditor Management & Communication	Prepare for vendor shortages meeting	0.60	300	180.00
5/19/2004	J. Crouse	Creditor Management & Communication	Review and take action on vendor shortages	0.60	300	180.00
5/20/2004	J. Crouse	Creditor Management & Communication	Prepare for vendor shortages meeting	0.40	300	120.00
5/20/2004	J. Crouse	Creditor Management & Communication	Review and take action on vendor shortages	0.50	300	150.00
5/20/2004	J. Crouse	Creditor Management & Communication	Telecon with PRécise Casting on deliveries	0.90	300	270.00
5/20/2004	J. Crouse	Creditor Management & Communication	Read and review emails and take action on vendor shortages	0.40	300	120.00
5/20/2004	J. Crouse	Creditor Management & Communication	Telecon with supplier in expediting parts	0.30	300	90.00
5/21/2004	J. Crouse	Creditor Management & Communication	Prepare for vendor shortages meeting	0.50	300	150.00
5/21/2004	J. Crouse	Creditor Management & Communication	Review and take action on vendor shortages	0.50	300	150.00
5/24/2004	J. Crouse	Creditor Management & Communication	Update material hot list and suppliers actions	0.60	300	180.00
5/24/2004	J. Crouse	Creditor Management & Communication	Follow-up on actions and plans with critical vendors	0.40	300	120.00
5/25/2004	J. Crouse	Creditor Management & Communication	Update information for materials review meeting, production control meeting	1.40	300	420.00
5/25/2004	J. Crouse	Creditor Management & Communication	Facilitate review of materials requirements, corrective actions	0.80	300	240.00
5/25/2004	J. Crouse	Creditor Management & Communication	Collect updates on critical shortages and corrective actions for critical customer	1.30	300	390.00
5/25/2004	J. Crouse	Creditor Management & Communication	Collect updates on critical shortages and corrective actions for critical customer	0.70	300	210.00

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
5/26/2004	J. Crouse	Creditor Management & Communication	Collect updates on critical shortages and corrective actions for critical customer	0.60	300	180.00
5/26/2004	J. Crouse	Creditor Management & Communication	Facilitate review of materials requirements, corrective actions	0.90	300	270.00
5/26/2004	J. Crouse	Creditor Management & Communication	Update information for materials review meeting, production control meeting	1.10	300	330.00
5/27/2004	J. Crouse	Creditor Management & Communication	Collect updates on critical shortages and corrective actions for critical customer	0.70	300	210.00
5/27/2004	J. Crouse	Creditor Management & Communication	Facilitate review of materials requirements, corrective actions	1.10	300	330.00
5/27/2004	J. Crouse	Creditor Management & Communication	Update information for materials review meeting, production control meeting	0.80	300	240.00
5/27/2004	J. Crouse	Creditor Management & Communication	Analysis of prepaid balances to creditors	0.50	300	150.00
6/1/2004	J. Crouse	Creditor Management & Communication	Telecon with purchasing management on critical supplier issues	0.40	300	120.00
6/1/2004	J. Crouse	Creditor Management & Communication	Conference call with secured creditors	2.00	300	600.00
6/2/2004	J. Crouse	Creditor Management & Communication	Facilitate, record outputs from materials review meeting	0.70	300	210.00
6/2/2004	J. Crouse	Creditor Management & Communication	Review status of material shortage issues with critical customer	0.40	300	120.00
6/3/2004	J. Crouse	Creditor Management & Communication	Facilitate, record outputs from materials review meeting	0.80	300	240.00
6/3/2004	J. Crouse	Creditor Management & Communication	Telecon with John Sanders on status of budget and spend	0.20	300	60.00
6/4/2004	J. Crouse	Creditor Management & Communication	Facilitate, record outputs from materials review meeting	0.70	300	210.00
6/7/2004	J. Crouse	Creditor Management & Communication	Review of material purchase requests and vendor issues	0.80	300	240.00
6/8/2004	J. Crouse	Creditor Management & Communication	Review and take action on material issues and vendor problems	0.70	300	210.00
6/8/2004	J. Crouse	Creditor Management & Communication	Planning material requirements for aluminum and brass suppliers	0.60	300	180.00
6/8/2004	J. Crouse	Creditor Management & Communication	Address vendor issues in delivery	0.70	300	210.00
6/8/2004	J. Crouse	Creditor Management & Communication	Meet with vendor of castings	0.60	300	180.00

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
6/9/2004	J. Crouse	Creditor Management & Communication	Review and take action on material issues and vendor problems	0.80	300	240.00
6/10/2004	J. Crouse	Creditor Management & Communication	Review and take action on material issues and vendor problems	0.80	300	240.00
6/11/2004	J. Crouse	Creditor Management & Communication	Review and take action on material issues and vendor problems	0.80	300	240.00
6/11/2004	J. Crouse	Creditor Management & Communication	Conference call on vendor issues	0.70	300	210.00
6/13/2004	J. Crouse	Creditor Management & Communication	Update materials prioritization list	1.00	300	300.00
6/14/2004	J. Crouse	Creditor Management & Communication	Review and update materials list with purchasing	1.30	300	390.00
6/14/2004	J. Crouse	Creditor Management & Communication	Update materials prioritization list	0.33	300	100.00
6/15/2004	J. Crouse	Creditor Management & Communication	Review and update materials list with purchasing	0.80	300	240.00
6/16/2004	J. Crouse	Creditor Management & Communication	Review and update materials list with purchasing	0.70	300	210.00
6/17/2004	J. Crouse	Creditor Management & Communication	Review and update materials list with purchasing	0.80	300	240.00
6/22/2004	J. Crouse	Creditor Management & Communication	Read and respond to emails on Precise Castings issue	0.50	300	150.00
6/22/2004	J. Crouse	Creditor Management & Communication	Conference call with management team on Precise Castings issue	0.50	300	150.00
7/8/2004	J. Crouse	Creditor Management & Communication	Prepare minutes, action log for review for Supply Chain meeting	0.50	300	150.00
7/8/2004	J. Crouse	Creditor Management & Communication	Facilitate supply chain meeting	0.75	300	225.00
7/8/2004	J. Crouse	Creditor Management & Communication	Read and respond to emails on supply base and vendor issues	0.25	300	75.00
4/12/2004	T. O'Donoghue	Creditor Management & Communication	Discussion and review of requests to fund material purchases by operations with J. Sanders;	108.88	300	32,665.00
			Creditor Management discussion regarding specific material suppliers impacting the Juarez operations			
4/12/2004	T. O'Donoghue	Creditor Management & Communication	Provided update on operations and discussion with key customers to support ACG	0.40	350	140.00
4/12/2004	T. O'Donoghue	Creditor Management & Communication	Preparation of communication to be used with employees, suppliers and customers	0.30	350	105.00
4/12/2004	T. O'Donoghue	Creditor Management & Communication		0.70	350	245.00

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
4/13/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with lenders regarding terms of DIP financing; confirmed critical covenants	0.50	350	175.00
4/13/2004	T. O'Donoghue	Creditor Management & Communication	Discussion with plants regarding bankruptcy filing; communication to employees and suppliers	2.50	350	875.00
4/14/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with creditors regarding bankruptcy filing; negotiations to obtain shipment of materials	0.70	350	245.00
4/14/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with sales staff regarding communication to key customers; managing expectations regarding impact of bankruptcy process;	0.60	350	210.00
4/14/2004	T. O'Donoghue	Creditor Management & Communication	Meeting with Hilco Capital, L. Rieck, to discuss open issues e.g. 2003 audit	0.70	350	245.00
4/14/2004	T. O'Donoghue	Creditor Management & Communication	Review of HILCO Capital collateral audit - focused on inventory valuation	0.60	350	210.00
4/15/2004	T. O'Donoghue	Creditor Management & Communication	Review of new credit terms being requested by creditors; instruction to J. Sanders on approach to resolving credit requests;	0.50	350	175.00
4/16/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Calls with creditors to negotiate terms of service and payment post petition	0.60	350	210.00
4/16/2004	T. O'Donoghue	Creditor Management & Communication	T conf with potential lending source for replacement DIP financing; reviewed current situation and customer support	0.70	350	245.00
4/19/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with Hilco Capital, L. Rieck, provide update on budget and operations	0.30	350	105.00
4/20/2004	T. O'Donoghue	Creditor Management & Communication	Meeting to review vendor management process; outlined what the objections to current plan; outlined steps to imprve deliveries from vendors; reviewed accounts payables for names of key vendors	1.40	350	490.00
4/20/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with equity/sub debt holder regarding current status of operations	0.20	350	70.00
4/20/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Calls with HILCO Capital on status of current operations and comparison to budget	0.60	350	210.00
4/22/2004	T. O'Donoghue	Creditor Management & Communication	Discussion with HILCO regarding terms of SSG Capital agreement and motion to retain Meeting at US Trustee offices - meeting to organize	0.40	350	140.00
4/22/2004	T. O'Donoghue	Creditor Management & Communication	Creditors Committee - provided status on current operations to attendees	1.00	350	350.00
4/23/2004	T. O'Donoghue	Creditor Management & Communication	Meeting to review current status of vendors - status of negotiations to reopen credit and deliveries.	0.40	350	140.00
4/23/2004	T. O'Donoghue	Creditor Management & Communication	Conference call with ACG Director, D. Mack, to provide update on operations and sale process	0.60	350	210.00
4/23/2004	T. O'Donoghue	Creditor Management & Communication	Communication - response to requests for information from internal and external parties on issues from past due orders to vendor management to motions.	2.50	350	875.00

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<u>Date</u>	<u>Name</u>	<u>Category</u>	<u>Description</u>	<u>Time (hrs)</u>	<u>Rate (\$)</u>	<u>Fee (\$)</u>
4/23/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with HILCO regarding alternative DIP lender - discussion of terms and pricing	0.60	350	210.00
4/26/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Calls to HILCO Capital, L. Rieck, to update status of operations and to review sale process	0.20	350	70.00
4/26/2004	T. O'Donoghue	Creditor Management & Communication	Meeting with major supplier, Rockford Toolcraft, to review current outstanding orders and credit risk policies on new orders. Preparation for meeting - reviewed history of account and components being produced	2.60	350	910.00
4/27/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Calls to HILCO Capital, P. Isom, to update status of operations and to review sale process	0.30	350	105.00
4/27/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with counsel, R. Fishman, preparation for interim financing order	0.30	350	105.00
4/28/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with Hilco Capital regarding interim financing order; provide update on budget to actual	0.30	350	105.00
4/28/2004	T. O'Donoghue	Creditor Management & Communication	Review alternative DIP financing proposal; review of terms and covenants	0.60	350	210.00
4/29/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with counsel regarding vendors with tooling liens; discussed issues to be resolved in order to maintain order flow	0.40	350	140.00
4/30/2004	T. O'Donoghue	Creditor Management & Communication	Preparation for meeting with HILCO Capital; meeting with HILCO Capital to review status of operations	2.70	350	945.00
4/30/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with counsel, A. Guon, discuss vendors with tooling claims, outline analysis required to develop a comprehensive policy	0.40	350	140.00
5/2/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with counsel, R. Fishman, regarding latest version of DIP financing agreement	0.30	350	105.00
5/2/2004	T. O'Donoghue	Creditor Management & Communication	Read proposed DIP Loan Agreement - outlined changes to be requested in terms	1.80	350	630.00
5/3/2004	T. O'Donoghue	Creditor Management & Communication	Meeting with key vendor - Wm. Dudek Stamping - discussed material requirements and arrangements to assure delivery	0.80	350	280.00
5/4/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with counsel, R. Fishman, comments on proposed DIP loan agreement	0.30	350	105.00
5/5/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with M. Egan, HILCO Capital, to discuss status of proposed DIP financing	0.30	350	105.00
5/7/2004	T. O'Donoghue	Creditor Management & Communication	Preparation of updated liquidation analysis to meet Creditors Committee information request	0.80	350	280.00
5/10/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with creditors committee counsel regarding analysis of pricing comparison of current DIP loan versus proposed DIP loan	0.40	350	140.00
5/10/2004	T. O'Donoghue	Creditor Management & Communication	Analysis and update of projected estate valuation based on different scenarios for creditors committee request	6.80	350	2,380.00

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
5/11/2004	T. O'Donoghue	Creditor Management & Communication	Review of revised loan and security agreement - confirm business terms and covenants; discussion with counsel regarding the objections of creditors committee;	1.50	350	525.00
5/11/2004	T. O'Donoghue	Creditor Management & Communication	Conference call with creditors committee and counsel to discuss proposed DIP financing	1.00	350	350.00
5/12/2004	T. O'Donoghue	Creditor Management & Communication	Discussion with GE Capital regarding proposed pay off of DIP loan	0.20	350	70.00
5/13/2004	T. O'Donoghue	Creditor Management & Communication	Meeting with HILCO and Creditors Committee counsel to review and negotiate final terms and covenants of proposed Fortress/HILCO DIP loan	3.60	350	1,260.00
5/14/2004	T. O'Donoghue	Creditor Management & Communication	Vendor Management - various calls to investigate and resolve vendor credit and production issues that are affecting the shipments; various calls to Creditor Management staff to coordinate a mitigation of a pending customer production shut down; Review and execution of new DIP loan agreement with Fortress Capital; conference call with GE Capital regarding payoff; discussion with counsel	1.90	350	665.00
5/14/2004	T. O'Donoghue	Creditor Management & Communication	Creditor Management regarding corporate guaranty of Harper-Mex subsidiary	2.20	350	770.00
5/17/2004	T. O'Donoghue	Creditor Management & Communication	Meeting with vendor, Newko, to negotiate release of parts and tooling,	0.60	350	210.00
5/17/2004	T. O'Donoghue	Creditor Management & Communication	Review and revision of proposed loan payoff letters to fund Fortress/Hilco deal	0.70	350	245.00
5/17/2004	T. O'Donoghue	Creditor Management & Communication	Conference call with attorneys regarding revised debt payoff letter language	0.30	350	105.00
5/17/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with Hilco Capital regarding open issues to be resolved post funding of new loan	0.40	350	140.00
5/17/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Calls with counsel, A. Guon regarding revised language in debt payoff letters to Transamerica	0.40	350	140.00
5/18/2004	T. O'Donoghue	Creditor Management & Communication	Vendor management issues - discuss current issues with J. Sanders - pending deposit requests	0.60	350	210.00
5/18/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with Hilco Capital regarding proposed turnaround plan	0.60	350	210.00
5/19/2004	T. O'Donoghue	Creditor Management & Communication	Vendor management - discussion with John Sanders regarding key vendors and credit negotiations	0.40	350	140.00
5/20/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with R. White to resolve supplier issue with Newko and Juarez	0.40	350	140.00
5/20/2004	T. O'Donoghue	Creditor Management & Communication	Meeting with vendor, Precise Casting to review past due orders; determined a new plan to meet production demand; conference call with Chattanooga operations to approve deviation in shipping	2.50	350	875.00

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
5/21/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with Hilco Capital, L. Rieck, regarding alternative credit arrangements to improve vendor material flow. Vendor management - follow up on the status of material and tooling order with Precise casting and Newko stamping - discussion with materials manager R. White regarding approach on tooling	0.40	350	140.00
5/21/2004	T. O'Donoghue	Creditor Management & Communication	Creditor Management issues; discussion with J. Sanders regarding alternative credit arrangements	0.90	350	315.00
5/21/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Calls to FEDEX freight requiring special credit terms to acquire services; discussed alternative credit arrangement	0.20	350	70.00
5/21/2004	T. O'Donoghue	Creditor Management & Communication	Various phone calls with counsel regarding status of final payoff letter to GE	0.20	350	70.00
5/24/2004	T. O'Donoghue	Creditor Management & Communication	Discussion regarding Harpco Ellipse warranty claims with S. Kunkel; discussion regarding treatment of claims	0.80	350	280.00
5/24/2004	T. O'Donoghue	Creditor Management & Communication	Discussion with Sugar Grove landlord regarding plans to move; discussion regarding the treatment of outstanding bills under the lease.	0.60	350	210.00
5/27/2004	T. O'Donoghue	Creditor Management & Communication	Negotiations with suppliers withholding material production pending resolution of cash in advance requests; resolved issues and reduced the cash requirements	1.20	350	420.00
5/28/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with HILCO, L. Rieck, regarding current issues facing the business	0.40	350	140.00
6/1/2004	T. O'Donoghue	Creditor Management & Communication	Meeting with HILCO Capital to provide update on operations - review revised budget	2.80	350	980.00
6/2/2004	T. O'Donoghue	Creditor Management & Communication	Discussion of proposed key employee retention plan with HILCO	0.40	350	140.00
6/4/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Calls to suppliers to resolve credit arrangements in order to resolve interruption in delivery	0.30	350	105.00
6/7/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with counsel, A. Guon, regarding preparation for 341 creditors meeting	0.20	350	70.00
6/7/2004	T. O'Donoghue	Creditor Management & Communication	Review motions on file this week with A. Guon: de minimis, financing hearing, 341 hearing preparation; claims agent motion	0.80	350	280.00
6/7/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with HILCO regarding terms of final financing order	0.40	350	140.00
6/9/2004	T. O'Donoghue	Creditor Management & Communication	Conference calls with Juarez and Chattanooga regarding cash requirements versus cash availability; Telephone Calls with R. White	1.80	350	630.00
6/9/2004	T. O'Donoghue	Creditor Management & Communication	Creditor Management regarding materials requirements and pending needs	0.60	350	210.00
6/9/2004	T. O'Donoghue	Creditor Management & Communication	Preparation for final hearing on financing and attendance of hearing	0.40	350	140.00
6/9/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with HILCO, L. Rieck, regarding operations and proposed KERP motion	0.40	350	140.00

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
6/12/2004	T. O'Donoghue	Creditor Management & Communication	Prepare for 341 creditors meeting; presentation at 341 creditors meeting	1.40	350	490.00
			Telephone Call discussion call to review vendor			
6/15/2004	T. O'Donoghue	Creditor Management & Communication	requests and need to revise material requirements to match cash availability	0.60	350	210.00
			Telephone Call with HILCO - P. Isom - regarding			
6/15/2004	T. O'Donoghue	Creditor Management & Communication	operations update at ACG - outlined challenges with personnel and equipment	0.90	350	315.00
			Telephone Call with HILCO - L. Rieck - regarding			
			status of operations and impact of vendor			
6/15/2004	T. O'Donoghue	Creditor Management & Communication	prepayments on availability; additional funding request required	0.70	350	245.00
			Telephone Call with HILCO - P. Isom and L. Rieck -			
6/16/2004	T. O'Donoghue	Creditor Management & Communication	provide operations overview and status of sale; status of projected availability	1.50	350	525.00
6/17/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with HILCO regarding sale process and funding requirements	0.70	350	245.00
6/18/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with HILCO regarding funding requirements and sale process	0.60	350	210.00
			Telephone Call with HILCO, L. Rieck, regarding			
6/21/2004	T. O'Donoghue	Creditor Management & Communication	motion for sale process; funding requests to complete sale	0.30	350	105.00
6/21/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with HILCO, L. Rieck, regarding update on change in Sale process	0.30	350	105.00
6/21/2004	T. O'Donoghue	Creditor Management & Communication	Draft and complete Lender Compliance Certificate; review with counsel, R. Glantz	0.60	350	210.00
6/21/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with HILCO, L. Rieck, regarding status of potential bidders for sale process	0.20	350	70.00
			Telephone Call with HILCO, L. Rieck, regarding			
6/22/2004	T. O'Donoghue	Creditor Management & Communication	funding requests to complete sale process and mitigate operation interruptions	0.40	350	140.00
6/22/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with counsel, R. Glantz, review Motion and notice of sale; review revised	0.40	350	140.00
			compliance certificate; funding revision requirement			
6/23/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Calls with lender HILCO regarding terms of financial support for completing sale process	0.40	350	140.00
			Meetings with HILCO to review proposed cash flow			
6/23/2004	T. O'Donoghue	Creditor Management & Communication	budget and request for new funds to complete sale process;	2.80	350	980.00
6/24/2004	T. O'Donoghue	Creditor Management & Communication	Staff meeting at Naperville on the current status of the sale process	0.40	350	140.00
			Meeting with J. Sanders and G. Wilkinson to			
6/29/2004	T. O'Donoghue	Creditor Management & Communication	discuss alternative credit arrangements with creditor	0.40	350	140.00
			Telephone Calls to HILCO to provide update on			
7/2/2004	T. O'Donoghue	Creditor Management & Communication	operations in Juarez; update on due diligence requests and potential bidder issues;	0.60	350	210.00

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7/6/2004	T. O'Donoghue	Creditor Management & Communication	Preparation of Compliance certificate - lender covenant	0.30	350	105.00
7/6/2004	T. O'Donoghue	Creditor Management & Communication	Creditor communication - GE Capital - equipment lessor	0.30	350	105.00
7/9/2004	T. O'Donoghue	Creditor Management & Communication	Conference call with counsel, R. Fishman and HILCO to outline funding requirements	0.40	350	140.00
7/14/2004	T. O'Donoghue	Creditor Management & Communication	Investigate claim of secured priority -Wolverine;	0.60	350	210.00
7/20/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with Lender, HILCO, regarding transition issues post closing	0.60	350	210.00
7/22/2004	T. O'Donoghue	Creditor Management & Communication	Review projected disbursements with lender Conference call with counsel, A. Guon, and Hilco	0.90	350	315.00
8/4/2004	T. O'Donoghue	Creditor Management & Communication	counsel, M. Eidelman, regarding open issues for Debtor	0.40	350	140.00
8/11/2004	T. O'Donoghue	Creditor Management & Communication	Telephone Call with HILCO regarding objections to Shepherd Partners fees	0.30	350	105.00
	T. O'Donoghue Total			82.80		28,980.00
4/13/2004	D. Hull	Estate Services	Meeting with Brian Graham on process of court, going over issues on Motions	1.33	200	266.67
4/13/2004	D. Hull	Estate Services	Misc precourt preparation with council	0.83	200	166.67
4/13/2004	D. Hull	Estate Services	Participation in first day motions in bankruptcy court	2.17	200	433.33
4/15/2004	D. Hull	Estate Services	Meeting on SOFA schedules	0.50	200	100.00
4/16/2004	D. Hull	Estate Services	Call with Tom on open issues	0.50	200	100.00
4/21/2004	D. Hull	Estate Services	Meeting with AP on preference payments, Liquidation analysis comparison for creditors committee	0.50	200	100.00
4/21/2004	D. Hull	Estate Services	0.83	200	166.67	
4/22/2004	D. Hull	Estate Services	Liquidation analysis comparison for creditors	2.50	200	500.00
4/23/2004	D. Hull	Estate Services	Liquidation analysis comparison finish up	1.33	200	266.67
4/28/2004	D. Hull	Estate Services	Cash budget recast for final debt order	1.67	200	333.33
4/28/2004	D. Hull	Estate Services	Preference payment work	1.00	200	200.00
4/29/2004	D. Hull	Estate Services	Preference payment calculations, discussionw with Don and John	2.83	200	566.67
4/30/2004	D. Hull	Estate Services	Preference payment calcs	2.00	200	400.00
6/1/2004	D. Hull	Estate Services	Liquidation analysis	2.50	200	500.00
6/8/2004	D. Hull	Estate Services	Work on liquidation analysis	2.00	200	400.00
6/10/2004	D. Hull	Estate Services	Liquidation analysis, work	0.50	200	100.00
6/16/2004	D. Hull	Estate Services	Liquidation analysis	2.00	200	400.00
6/17/2004	D. Hull	Estate Services	Liquidation analysis finish up	1.00	200	200.00
7/3/2004	D. Hull	Estate Services	Review of mexico legal document and comments to mexico legal	2.20	200	440.00
7/13/2004	D. Hull	Estate Services	schedules preparation	1.60	200	320.00
7/13/2004	D. Hull	Estate Services	Review schedules with Tom and Don	1.60	200	320.00
7/13/2004	D. Hull	Estate Services	Review schedules with Karen	0.80	200	160.00
7/13/2004	D. Hull	Estate Services	Review of schedules with Don	0.50	200	100.00
7/14/2004	D. Hull	Estate Services	Continued work on schedules, work with Don on prepaid inventory and closing accounting for Hilco	2.40	200	480.00
7/15/2004	D. Hull	Estate Services	Mtg with Don on schedules, launch first draft	1.60	200	320.00

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7/15/2004	D. Hull	Estate Services	Issues with contracts and cure cost schedules, working on prepaid schedules, review by Tom, confirm with Don, working with Karen on pulling together	4.40	200	880.00
7/16/2004	D. Hull	Estate Services	Revisions to schedules, various calls with Shaw Gussis and Torys on schedules, calls with Tom and working with Don	4.20	200	840.00
7/22/2004	D. Hull	Estate Services	Schedules support work for Tom, work with Don on figures for final schedules, review work with Darien on open items	2.50	200	500.00
7/23/2004	D. Hull	Estate Services	Misc schedules support work with Darien and Tom	0.80	200	160.00
	D. Hull Total			48.60		9,720.01
4/13/2004	J. Crouse	Estate Services	Read and respond to emails on bankruptcy filing, communications, operations	0.80	300	240.00
4/14/2004	J. Crouse	Estate Services	Identify potential leases to reject, review leased equipment with VP Ops, send email to CRO	0.90	300	270.00
	J. Crouse Total			1.70		510.00
8/23/2004	J. Sanders	Estate Services	Review Inventory receipt file, e-mail and phone call v	1.00	225	225.00
8/24/2004	J. Sanders	Estate Services	review T O'D e-mail, develop procedure and e-mail L	2.00	225	450.00
8/25/2004	J. Sanders	Estate Services	meet with D. Baldwin, L. Rieck re: BSI payment and	4.00	225	900.00
8/26/2004	J. Sanders	Estate Services	conference call with L. Rieck and M. Eidelman re: cc	4.50	225	1,012.50
8/27/2004	J. Sanders	Estate Services	conference call with L. Rieck and T. O'Donoghue, ca	0.50	225	112.50
9/1/2004	J. Sanders	Estate Services	analysis of material receipts file and payment receive	6.20	225	1,395.00
9/2/2004	J. Sanders	Estate Services	conference call w/Lew Rieck and Alex Franky re: ma	0.80	225	180.00
9/3/2004	J. Sanders	Estate Services	Pick up checks at Naperville and FedEx to T. O'Doni	1.00	225	225.00
	J. Sanders Total			20.00		4,500.00
4/12/2004	T. O'Donoghue	Estate Services	Preparation of information for first day motions - cash managment; ordinary expenses; payroll and benefits;	1.50	350	525.00
4/13/2004	T. O'Donoghue	Estate Services	Preparation for First day hearing; review key business issues of the various motions	2.00	350	700.00
4/13/2004	T. O'Donoghue	Estate Services	Attended First Day hearing on ACG bankruptcy in order to provide testimony on financing	2.00	350	700.00
4/14/2004	T. O'Donoghue	Estate Services	Telephone Call with outside counsel, Godfrey & Kahn - provide update on bankruptcy; G&K to advise litigants that collection suits on hold	0.20	350	70.00
4/14/2004	T. O'Donoghue	Estate Services	Telephone Call with BOD director, D. Mack, to provide update on filing; review the goals to accomplish with filing	0.40	350	140.00
4/14/2004	T. O'Donoghue	Estate Services	Telephone Calls with counsel regarding cash management system order implementation; obtaining cooperation with bank, B of A	0.60	350	210.00
4/15/2004	T. O'Donoghue	Estate Services	Meeting with accounting and finance staff to explain the preparation of the Staement of Financial Affairs and Schedules; provided examples of prior cases to demonstrate the information to be included	1.20	350	420.00
4/15/2004	T. O'Donoghue	Estate Services	Meeting with Sugar Grove location landlord to discuss options regarding extending lease	1.00	350	350.00
4/20/2004	T. O'Donoghue	Estate Services	Telephone Call with counsel regarding motion to retain Shepherd Partners - scope of work	0.20	350	70.00
4/28/2004	T. O'Donoghue	Estate Services	Prepare comparative analysis of projected proceeds from different liquidation scenarios prepared by ACG	1.80	350	630.00
4/28/2004	T. O'Donoghue	Estate Services	Telephone Call with counsel, R. Fishman, regarding interim financing revisions	0.30	350	105.00

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
4/29/2004	T. O'Donoghue	Estate Services	Telephone Call with D. Baldwin regarding questions on SOFA questionnaire	0.30	350	105.00
5/3/2004	T. O'Donoghue	Estate Services	Preparation for hearing on motions related retention of CRP, Shepherd Partners, SSG Capital and Creditors committee; discussed revisions to motions with counsel; attended hearing on motions	0.80	350	280.00
5/6/2004	T. O'Donoghue	Estate Services	Preparation for hearing on financing issues; meeting with counsel on key issues; meeting with Creditors Committee counsel on information issues required	1.50	350	525.00
5/10/2004	T. O'Donoghue	Estate Services	Telephone Call to counsel to review open bankruptcy administration issues	0.10	350	35.00
5/11/2004	T. O'Donoghue	Estate Services	Reviewed Draft of SOFA with D. Baldwin	0.80	350	280.00
5/13/2004	T. O'Donoghue	Estate Services	Preparation for hearing on financing and utilities matters; attend hearing on motions for financing	1.60	350	560.00
5/18/2004	T. O'Donoghue	Estate Services	Review of SOFA draft report - comments and revisions	0.70	350	245.00
5/20/2004	T. O'Donoghue	Estate Services	Review of SOFA draft - revisions and comments	0.60	350	210.00
5/21/2004	T. O'Donoghue	Estate Services	Conference call with counsel, A. Guon, and D. Baldwin and K. Nash to review current draft of SOFA and Schedules	0.80	350	280.00
5/25/2004	T. O'Donoghue	Estate Services	Review of SOFA and Schedules drafts with counsel	1.80	350	630.00
5/26/2004	T. O'Donoghue	Estate Services	Review of SOFA draft and Schedules - provide revisions	0.40	350	140.00
5/28/2004	T. O'Donoghue	Estate Services	Preparation of SOFA and Schedules - review and revision	3.70	350	1,295.00
6/1/2004	T. O'Donoghue	Estate Services	Preparation of SOFA and Schedules - review revisions and notes with D. Baldwin	0.30	350	105.00
6/2/2004	T. O'Donoghue	Estate Services	Review and discussion of revised SOFA and Schedules with K. Nash and D. Baldwin	0.60	350	210.00
6/3/2004	T. O'Donoghue	Estate Services	Discussion with counsel regarding final SOFA and Schedules filed - modifications and disclaimer	0.20	350	70.00
6/14/2004	T. O'Donoghue	Estate Services	Review motion to reject Global com contract for business terms	0.10	350	35.00
6/15/2004	T. O'Donoghue	Estate Services	Review of monthly Operating Reports	0.40	350	140.00
6/23/2004	T. O'Donoghue	Estate Services	Research and review of proposed contract rejection with Globalcom; Telephone Calls with ACG Network Coordinator to prepare for contested hearing	0.90	350	315.00
6/23/2004	T. O'Donoghue	Estate Services	Preparation for hearing on Motion to appoint Examiner- review business issues with counsel; Telephone Call with Counsel regarding ongoing administration of bankruptcy; conference call with Lender to describe options	0.70	350	245.00
7/23/2004	T. O'Donoghue	Estate Services	Review of cash receipts and inventory receipts with controller, D. Baldwin	0.70	350	245.00
7/26/2004	T. O'Donoghue	Estate Services	Investigation of transition issues - insurance coverage on Princeton property; retention of auctioneer to sell property; final tax returns; Conference call with mexican based accountant on the alternatives to be followed for filing a tax return for the sale of the Harper-Mex shares	0.40	350	140.00
7/27/2004	T. O'Donoghue	Estate Services	Conference call with mexican based accountant on the alternatives to be followed for filing a tax return for the sale of the Harper-Mex shares	1.80	350	630.00
7/28/2004	T. O'Donoghue	Estate Services	Conference call with mexican based counsel to review process for naming Legal Representative for tax return	1.10	350	385.00
7/28/2004	T. O'Donoghue	Estate Services	Conference call with mexican based counsel to review process for naming Legal Representative for tax return	0.60	350	210.00

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<u>Date</u>	<u>Name</u>	<u>Category</u>	<u>Description</u>	<u>Time (hrs)</u>	<u>Rate (\$)</u>	<u>Fee (\$)</u>
7/28/2004	T. O'Donoghue	Estate Services	Post closing activities - organize files; obtain property insurance; prepare budget on wind down of estate;	2.50	350	875.00
7/29/2004	T. O'Donoghue	Estate Services	Telephone Calls with Lender, HILCO, to discuss transition issues of bankruptcy case and business - tax returns, prepaid inventory, sale of real estate. Follow up calls with mexican based accountants and Buyer's accountants regarding tax calcualation method for sale of H-M shares.	0.70	350	245.00
7/29/2004	T. O'Donoghue	Estate Services		0.80	350	280.00
7/30/2004	T. O'Donoghue	Estate Services	Post closing services - Cash Management - review of open bills; Insurance coverage; change in cash management; review of administrative expenses;	2.50	350	875.00
8/2/2004	T. O'Donoghue	Estate Services	Telephone Call with counsel, C. Ochoa, Mexican counsel regarding Mexican issues affecting the final tax returns; follow up call with US counsel, A. Guon	0.90	350	315.00
8/2/2004	T. O'Donoghue	Estate Services	Review form of stock purchase agreement proposed by Mexican counsel to support dictamen work with US counsel R. Glantz	0.40	350	140.00
8/3/2004	T. O'Donoghue	Estate Services	Telephone Call with counsel, R. Fishman, to discuss options and recommendations for administration of the Debtor estate	0.60	350	210.00
8/3/2004	T. O'Donoghue	Estate Services	Prepare summary of outstanding administrative expenses - determine if bills were assumed by buyer	1.50	350	525.00
8/3/2004	T. O'Donoghue	Estate Services	Discussion with D. Baldwin on procedures to audit pre-paid Inventory reconciliation; workers compensation audit; 401K funding; confirm tax return fees for Mexican tax return	1.80	350	630.00
8/4/2004	T. O'Donoghue	Estate Services	Telephone Call with Corning engineer to update on the bankruptcy - Princeton property	0.40	350	140.00
8/4/2004	T. O'Donoghue	Estate Services	Read and respond e-mails to Mexican accountant, Clemente regarding dictamen work	0.20	350	70.00
8/4/2004	T. O'Donoghue	Estate Services	Telephone Call with Francisco Lopez regarding potential administrative expenses	0.20	350	70.00
8/4/2004	T. O'Donoghue	Estate Services	Review of open administrative expenses - preparation of summary	0.40	350	140.00
8/5/2004	T. O'Donoghue	Estate Services	Preparation and execution of special powers of attorney to name Legal representative for Harper-Mex;	0.60	350	210.00
8/5/2004	T. O'Donoghue	Estate Services	Open issues being resolved - 401K termination ; change in company name; execution of stock purchase agreement to meet Mexican tax return requirements	0.80	350	280.00
8/5/2004	T. O'Donoghue	Estate Services	Telephone Call with Mexican counsel and HILCO counsel to review timing of tax return and dictamen filing	0.80	350	280.00
8/6/2004	T. O'Donoghue	Estate Services	Telephone Call with Mexican tax accountant, Clemente Kuchle, to review status of tax return and dictamen work.	0.30	350	105.00
8/10/2004	T. O'Donoghue	Estate Services	Telephone Call with HILCO - L. Rieck - discuss open estate issues - real estate, professional fees, Harper-Mex tax return	0.50	350	175.00
8/11/2004	T. O'Donoghue	Estate Services	Estate transition issues - termination of 401K plan, cancelation of group health insurance, compilation of administrative expenses	0.60	350	210.00

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<u>Date</u>	<u>Name</u>	<u>Category</u>	<u>Description</u>	<u>Time (hrs)</u>	<u>Rate (\$)</u>	<u>Fee (\$)</u>
8/11/2004	T. O'Donoghue	Estate Services	Transition activities - review of administrative expenses; discuss prepaid inventory analysis; Monthly operating Report - July	0.60	350	210.00
8/13/2004	T. O'Donoghue	Estate Services	Discussed transition issues Debtor with counsel	0.40	350	140.00
8/16/2004	T. O'Donoghue	Estate Services	Estate services - analysis of open payables and administrative expenses; analysis of open Prepaid Inventory receipts; analysis of executroy contract to be rejected	0.30	350	105.00
8/16/2004	T. O'Donoghue	Estate Services	Telephone Call with Creditors Committee counsel and HILCO counsel regarding open payables, cure costs, and preference amounts	0.30	350	105.00
8/18/2004	T. O'Donoghue	Estate Services	Transition services - Analysis of executory contracts to be rejected; analysis of open payables and admin expenses; arrange visit to Princeton by insurance company; review of open professional expenses	0.50	350	175.00
8/20/2004	T. O'Donoghue	Estate Services	transition services - investigation of intellectual property issue with UL; analysis of open payables and admin expenses; investigation of claims by former Ellipse grill owners; investigation of prepaid inventory receipts; payment of admin claims; reconciliation of cash accounts; Transition services - administration - review of admin expenses; reconcilaiton of bank accounts; follow up on sale of de minimis assets - stock shares; July MOR; Prepaid inventory reconciliation; clean out of Sugar Grove location; Telephone Call with HILCO regarding open issues to resolve; investigation of intellectual property issue with Underwriters Laboratories	4.50	350	1,575.00
8/23/2004	T. O'Donoghue	Estate Services	Estate services - reconciliation of bank balances; read and respond to e-mails on open issues; preparation of checks for administration expenses	4.50	350	1,575.00
8/25/2004	T. O'Donoghue	Estate Services	Review of open post closing issues; filing of tax return and dictamen for harper-mex subsidiary; determine unpaid administrative expenses; discussion with counsel, R. Fishman, regarding conversion of case	2.50	350	875.00
8/26/2004	T. O'Donoghue	Estate Services	Transition services - follow up on tax return; admin expenses;	3.60	350	1,260.00
8/27/2004	T. O'Donoghue	Estate Services	Transition services - execution of sale proceeds allocation memo; confirm bank balances and outstanding checks; check on status of dictamen preparation;	0.60	350	210.00
8/27/2004	T. O'Donoghue	Estate Services	Telephone Call with HILCO and counsel regarding status to complete conversion of estate	1.20	350	420.00
8/27/2004	T. O'Donoghue	Estate Services	Telephone Call with counsel, B Graham, regarding motion to convert case to Ch 7; discuss admin expenses	0.20	350	70.00
8/30/2004	T. O'Donoghue	Estate Services	Transition and post closing - review of cash balances; administrative expense review and payment;	0.20	350	70.00
8/31/2004	T. O'Donoghue	Estate Services		0.30	350	105.00

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9/1/2004	T. O'Donoghue	Estate Services	Discussion with counsel, B. Graham, regarding motion to convert case to Ch. 7; turnover of assets; deposit of cash receipts; admin expenses	0.50	350	175.00
9/8/2004	T. O'Donoghue	Estate Services	Telephone with Counsel, preparation of monthly operating report, telephone call with Hilco Capital Discuss status of Prepaid inventory payments and reconciliation with HILCO, L. Rieck	1.20	350	420.00
9/1/2004	T. O'Donoghue	Estate Services		0.30	350	105.00
9/8/2004	T. O'Donoghue		T. O'Donoghue Total	70.30		24,605.00
9/8/2004	J. Crouse	Fee Applications	Refinement of fee application motion and attachmen	4.00	300	1,200.00
				4.00		1,200.00
8/16/2004	L. Diehl	Fee Applications	Fee application preparation	3.50	100	350.00
8/19/2004	L. Diehl	Fee Applications	Fee application preparation	2.33	100	233.33
8/21/2004	L. Diehl	Fee Applications	Fee application preparation	4.50	100	450.00
8/22/2004	L. Diehl	Fee Applications	Fee application preparation	4.50	100	450.00
8/24/2004	L. Diehl	Fee Applications	Fee application preparation	2.83	100	283.33
			L. Diehl Total	17.67		1,766.66
9/3/2004	T. O'Donoghue	Fee Applications	Review of fee application motion	0.30	350	105.00
9/8/2004	T. O'Donoghue	Fee Applications	Review of fee application motion	0.80	350	280.00
			T. O'Donoghue Total	0.30		105.00
6/20/2004	C. Conditt	Operations Analysis and Management	Review of ACG bankruptcy details/presentations/and general information.	0.67	200	133.33
6/20/2004	C. Conditt	Operations Analysis and Management	Call with D. Hull to confirm trip to Chicago and details of ACG case.	0.25	200	50.00
6/21/2004	C. Conditt	Operations Analysis and Management	Further discussion with D. Hull regarding 363 sale at ACG. Discussion regarding my role managing the due diligence process.	0.83	200	166.67
6/22/2004	C. Conditt	Operations Analysis and Management	Introductions to CRP and Appliance Control Group team members.	0.10	200	20.00
6/22/2004	C. Conditt	Operations Analysis and Management	Review e-mail relevant to ACG matter.	0.15	200	30.00
6/22/2004	C. Conditt	Operations Analysis and Management	Review BSI Due Diligence request.	0.30	200	60.00
6/22/2004	C. Conditt	Operations Analysis and Management	Review T. O'Donoghue communication regarding strategy to recoup cash flow.	0.15	200	30.00
6/22/2004	C. Conditt	Operations Analysis and Management	Review bankruptcy legal docs.	0.50	200	100.00
6/22/2004	C. Conditt	Operations Analysis and Management	Formatting schedule of fixed assets.	0.50	200	100.00
6/22/2004	C. Conditt	Operations Analysis and Management	Formatting schedule of fixed assets.	0.50	200	100.00
6/22/2004	C. Conditt	Operations Analysis and Management	Review, print, and organize BSI (potential strategic buyer for ACG) due diligence request. Specifically involves coordinating within the various groups at ACG to collect financial and other information to populate a due diligence book.	3.00	200	600.00

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6/23/2004	C. Conditt	Operations Analysis and Management	Prepare asset list schedule for asset purchase agreement in excel. Coordinate resource information from ACG accounting system with Greg Sulaver.	2.58	200	516.67
6/23/2004	C. Conditt	Operations Analysis and Management	Develop information request list for assistant controller, Greg Sulaver, to produce asset purchase agreement schedule.	0.75	200	150.00
6/23/2004	C. Conditt	Operations Analysis and Management	Work with ACG executive assistant and controller to continue to answer due diligence questions from BSI and populate due diligence books.	2.33	200	466.67
	C. Conditt Total			12.62	200	2,523.34
4/12/2004	D. Hull	Operations Analysis and Management	Modeling work with cooper, reviewing cash model	0.67	200	133.33
4/13/2004	D. Hull	Operations Analysis and Management	Conference call with Tom, Telephone call with Don	0.67	200	133.33
4/13/2004	D. Hull	Operations Analysis and Management	Cash flow model work, budget versus actual calculations	1.50	200	300.00
4/13/2004	D. Hull	Operations Analysis and Management	Call with CRP team, daily briefing call with Cooper and Kevin on ops and cash	1.83	200	366.67
4/16/2004	D. Hull	Operations Analysis and Management	Call on insurance with Jim, talked with legal, talk with Don on insurance, call back with Jim and fax file	1.67	200	333.33
4/16/2004	D. Hull	Operations Analysis and Management	Telephone call with Karen on due diligence set up, call with Don on insurance, call with legal on insurance	1.17	200	233.33
4/19/2004	D. Hull	Operations Analysis and Management	Work on planning for week, meetings with staff	1.17	200	233.33
4/19/2004	D. Hull	Operations Analysis and Management	Meeting with Don on process, administration, AR issues	1.00	200	200.00
4/20/2004	D. Hull	Operations Analysis and Management	meeting on Mabe/GE agreement and parts issues	0.67	200	133.33
4/20/2004	D. Hull	Operations Analysis and Management	Sale process and due diligence prep work for packages to be sent off	1.33	200	266.67
4/20/2004	D. Hull	Operations Analysis and Management	Call with Cooper and Kevin on issues of the day	1.00	200	200.00
4/21/2004	D. Hull	Operations Analysis and Management	Daily cash model formulation	0.67	200	133.33
4/21/2004	D. Hull	Operations Analysis and Management	Call with CRP team on issues resolution	2.00	200	400.00
4/21/2004	D. Hull	Operations Analysis and Management	Corporate office move meeting with Tom	0.67	200	133.33
4/22/2004	D. Hull	Operations Analysis and Management	Communication with Tom, call with CRP team on status, turnaround memo plan	1.63	200	366.67

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Date	Name	Category	Description	Time (hrs)	Rate (\$)	Fee (\$)
4/25/2004	D. Hull	Operations Analysis and Management	Conference call with team on strategy, current problems, turnaround plan, site visit in the coming week, etc	1.50	200	300.00
4/26/2004	D. Hull	Operations Analysis and Management	Meeting with Nora on insurance, office space	0.50	200	100.00
4/26/2004	D. Hull	Operations Analysis and Management	Leases and utilities spreadsheets, talk with Greg, review of office space contract	1.67	200	333.33
4/28/2004	D. Hull	Operations Analysis and Management	Review of cash budget with Tom, sent to legal and others	0.83	200	166.67
4/28/2004	D. Hull	Operations Analysis and Management	Office space tours for head quarters move	2.17	200	433.33
4/29/2004	D. Hull	Operations Analysis and Management	Call with AON in insurance	1.00	200	200.00
4/29/2004	D. Hull	Operations Analysis and Management	Cash budget, insurance meeting, corporate office discussion, information gathering	1.50	200	300.00
4/29/2004	D. Hull	Operations Analysis and Management	Drafting on turnaround plan	2.00	200	400.00
4/30/2004	D. Hull	Operations Analysis and Management	Call with Tom on open items	0.25	200	50.00
5/1/2004	D. Hull	Operations Analysis and Management	Drafting of turnaround memo	2.17	200	433.33
5/2/2004	D. Hull	Operations Analysis and Management	Conference call with group	1.17	200	233.33
5/3/2004	D. Hull	Operations Analysis and Management	Office space meeting and discussion with Nora	0.50	200	100.00
5/3/2004	D. Hull	Operations Analysis and Management	Office wide office space meeting	1.17	200	233.33
5/3/2004	D. Hull	Operations Analysis and Management	Cash budget work	1.50	200	300.00
5/4/2004	D. Hull	Operations Analysis and Management	EBITDA turnaround memo work	1.00	200	200.00
5/4/2004	D. Hull	Operations Analysis and Management	Work on EBITDA turnaround plan	2.17	200	433.33
5/4/2004	D. Hull	Operations Analysis and Management	Work on turnaround plan memo and forecast	3.00	200	600.00
5/5/2004	D. Hull	Operations Analysis and Management	Real estate issues with Karen	1.17	200	233.33
5/6/2004	D. Hull	Operations Analysis and Management	EBITDA turnaround model work	2.17	200	433.33

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5/6/2004	D. Hull	Operations Analysis and Management	Call with staff, cash model issues	1.17	200	233.33
5/6/2004	D. Hull	Operations Analysis and Management	Turnaround memo drafting	2.50	200	500.00
5/6/2004	D. Hull	Operations Analysis and Management	Turnaround EBITDA modeling	1.67	200	333.33
5/6/2004	D. Hull	Operations Analysis and Management	Call with CRP team on memo drafting	1.33	200	266.67
5/7/2004	D. Hull	Operations Analysis and Management	Preparation for call with Sales staff	0.67	200	133.33
5/7/2004	D. Hull	Operations Analysis and Management	Drafting of turnaround memo, sent to team	1.83	200	366.67
5/10/2004	D. Hull	Operations Analysis and Management	Pricing grid work, turnaround memo review	1.50	200	300.00
5/10/2004	D. Hull	Operations Analysis and Management	Call with kevin on EBITDA modeling, pricing sheet and turnaround memo	2.67	200	533.33
5/10/2004	D. Hull	Operations Analysis and Management	Call with Cooper on turnaround issues, work on turnaround memo	1.75	200	350.00
5/10/2004	D. Hull	Operations Analysis and Management	Memo work with Cooper, Tom	1.00	200	200.00
5/10/2004	D. Hull	Operations Analysis and Management	Planning session and call with Tom	0.83	200	166.67
5/11/2004	D. Hull	Operations Analysis and Management	Turnaroud memo work	3.17	200	633.33
5/11/2004	D. Hull	Operations Analysis and Management	Office move issues, call with HQ Global, talk with Nora	1.17	200	233.33
5/11/2004	D. Hull	Operations Analysis and Management	Memo work, turnaround plan to get launched, take cooper edits, call with Kevin	1.83	200	366.67
5/12/2004	D. Hull	Operations Analysis and Management	Turnaround memo work, drafting of memo with Kevin edits	3.50	200	700.00
5/12/2004	D. Hull	Operations Analysis and Management	Turnaround plan edits for send off to team	1.83	200	366.67
5/12/2004	D. Hull	Operations Analysis and Management	Work on turnaroud EBITDA analysis model	1.67	200	333.33
5/12/2004	D. Hull	Operations Analysis and Management	Work on model with Don and feedback	1.33	200	266.67
5/13/2004	D. Hull	Operations Analysis and Management	Turnaround memo with Tom	1.00	200	200.00

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5/13/2004	D. Hull	Operations Analysis and Management	Turnaround memo drafting and memo edits	1.00	200	200.00
5/13/2004	D. Hull	Operations Analysis and Management	Planning session with tom	1.33	200	266.67
5/13/2004	D. Hull	Operations Analysis and Management	EBITDA analysis alternations after planning meeting	2.00	200	400.00
5/14/2004	D. Hull	Operations Analysis and Management	Work on turnaround plan, emailed to Tom, Cooper, kevin, discussion with Tom/Cooper on issues in memo	2.17	200	433.33
5/14/2004	D. Hull	Operations Analysis and Management	Work on cash model, forecasting and updating	1.83	200	366.67
5/14/2004	D. Hull	Operations Analysis and Management	Call with Jay and Tom on turnaround memo	1.67	200	333.33
5/14/2004	D. Hull	Operations Analysis and Management	Work on models, cash flow model and financial modeling	2.50	200	500.00
5/16/2004	D. Hull	Operations Analysis and Management	Call with CRP team	0.83	200	166.67
5/17/2004	D. Hull	Operations Analysis and Management	Financial model building based on turnaround plan	2.67	200	533.33
5/17/2004	D. Hull	Operations Analysis and Management	P&L reconciliation	1.17	200	233.33
5/18/2004	D. Hull	Operations Analysis and Management	Work on turnaround plan	1.75	200	350.00
5/18/2004	D. Hull	Operations Analysis and Management	Pricing issues by customer	1.17	200	233.33
5/18/2004	D. Hull	Operations Analysis and Management	Financial model through 2005	1.33	200	266.67
5/18/2004	D. Hull	Operations Analysis and Management	Cash flow model through 9/30	2.33	200	466.67
5/19/2004	D. Hull	Operations Analysis and Management	Financial modeling on big model	1.33	200	266.67
5/19/2004	D. Hull	Operations Analysis and Management	Launch of turnaround plan after additional changes on model and texts	3.33	200	666.67
5/19/2004	D. Hull	Operations Analysis and Management	Financial model work with Greg on balance sheet and Don on P&L	3.17	200	633.33
5/19/2004	D. Hull	Operations Analysis and Management	Call with Cooper and Kevin on outstanding issues and follow up conversation with Tom and modeling	1.67	200	333.33
5/20/2004	D. Hull	Operations Analysis and Management	Cash variance modeling for due date	2.75	200	550.00

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5/20/2004	D. Hull	Operations Analysis and Management	Call with Staff	1.67	200	333.33
5/20/2004	D. Hull	Operations Analysis and Management	Financial modeling for due diligence model	1.67	200	333.33
5/21/2004	D. Hull	Operations Analysis and Management	Call with Tom on cash flow, weekly update and misc open items	0.83	200	166.67
5/21/2004	D. Hull	Operations Analysis and Management	Work on weekly update and cash flow variance and send out to lenders	2.25	200	450.00
5/22/2004	D. Hull	Operations Analysis and Management	Work on financial model, feedback to Tom on retention bonus	2.17	200	433.33
5/22/2004	D. Hull	Operations Analysis and Management	Work on cash flow model to develop through 9/30 for impact on sales	1.67	200	333.33
5/24/2004	D. Hull	Operations Analysis and Management	Working on model	1.83	200	366.67
5/24/2004	D. Hull	Operations Analysis and Management	Cash flow modeling	1.50	200	300.00
5/24/2004	D. Hull	Operations Analysis and Management	Cash conference call with Don	0.50	200	100.00
5/24/2004	D. Hull	Operations Analysis and Management	Modeling cash flow and financial model	4.17	200	833.33
5/24/2004	D. Hull	Operations Analysis and Management	Call with Cooper and Kevin on issues and status of ops	1.00	200	200.00
5/25/2004	D. Hull	Operations Analysis and Management	Insurance issues and cash flow modeling of issues	1.50	200	300.00
5/25/2004	D. Hull	Operations Analysis and Management	Misc emails and call back on financing and operations issues	0.67	200	133.33
5/25/2004	D. Hull	Operations Analysis and Management	Cash flow modeling	1.00	200	200.00
5/25/2004	D. Hull	Operations Analysis and Management	Office move ideas and planning	0.83	200	166.67
5/25/2004	D. Hull	Operations Analysis and Management	Cash flow modeling and financial planning for budget deadline	3.17	200	633.33
5/26/2004	D. Hull	Operations Analysis and Management	Call with Cooper on production issues and sales issues	1.17	200	233.33
5/26/2004	D. Hull	Operations Analysis and Management	Cash flow budget issues	1.17	200	233.33
5/26/2004	D. Hull	Operations Analysis and Management	Cash flow issues	1.33	200	266.67

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5/26/2004	D. Hull	Operations Analysis and Management	Cash flow issues and meetings on planning, call with CRP team, call with Tom and follow up modeling and write up	2.83	200	566.67
5/27/2004	D. Hull	Operations Analysis and Management	Cash flow reconciliation from last week, work with Don	2.17	200	433.33
5/27/2004	D. Hull	Operations Analysis and Management	Call with group on supplier base	1.67	200	333.33
5/27/2004	D. Hull	Operations Analysis and Management	Work on financial projection model, incorporating cash flow model and April financials	4.17	200	833.33
5/28/2004	D. Hull	Operations Analysis and Management	Misc cash mgmt, call with William, Misc modeling and emails	2.83	200	566.67
6/1/2004	D. Hull	Operations Analysis and Management	Cash flow variance report calcs	1.00	200	200.00
6/1/2004	D. Hull	Operations Analysis and Management	Cash flow work on variance report and misc. cash issues with don	3.17	200	633.33
6/2/2004	D. Hull	Operations Analysis and Management	Cash flow variance report recasting from Tom.	2.17	200	433.33
6/2/2004	D. Hull	Operations Analysis and Management	Don, april financials call, work with don on due diligence requests, cash flow questions.	2.67	200	533.33
6/2/2004	D. Hull	Operations Analysis and Management	Final review of cash flow variance report, drafting document, emailing to parties	0.83	200	166.67
6/3/2004	D. Hull	Operations Analysis and Management	Call with Tom on open items	0.67	200	133.33
6/6/2004	D. Hull	Operations Analysis and Management	Planning for week with Tom	1.17	200	233.33
6/7/2004	D. Hull	Operations Analysis and Management	Work on cash flow for the week	2.00	200	400.00
6/7/2004	D. Hull	Operations Analysis and Management	Meeting with Tom, Don on balance sheet, work on balance sheet	2.50	200	500.00
6/7/2004	D. Hull	Operations Analysis and Management	Updated balance sheets adn leases, contracts	1.50	200	300.00
6/7/2004	D. Hull	Operations Analysis and Management	Working capital calcs	1.33	200	266.67
6/8/2004	D. Hull	Operations Analysis and Management	Meeting with Don on working capital	1.50	200	300.00
6/8/2004	D. Hull	Operations Analysis and Management	Work on working capital audit	2.00	200	400.00
6/8/2004	D. Hull	Operations Analysis and Management	Working capital analysis, work on cure costs and liquidation analysis	2.17	200	433.33

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6/9/2004	D. Hull	Operations Analysis and Management	Working capital adjustments	2.00	200	400.00
6/9/2004	D. Hull	Operations Analysis and Management	Cash flow variance reporting	2.17	200	433.33
6/9/2004	D. Hull	Operations Analysis and Management	Closing and cure cost scheduling	4.00	200	800.00
6/10/2004	D. Hull	Operations Analysis and Management	Cash issues and working capital analysis	3.00	200	600.00
6/14/2004	D. Hull	Operations Analysis and Management	Proceeds analysis	1.50	200	300.00
6/14/2004	D. Hull	Operations Analysis and Management	Cash flow daily modeling	1.25	200	250.00
6/15/2004	D. Hull	Operations Analysis and Management	Cash flow modeling of weekly cash	2.00	200	400.00
6/16/2004	D. Hull	Operations Analysis and Management	cash flow variance modeling	1.83	200	366.67
6/16/2004	D. Hull	Operations Analysis and Management	Cash flow modeling of new sales levels	2.00	200	400.00
6/17/2004	D. Hull	Operations Analysis and Management	Call with team on purchasing and supply	1.50	200	300.00
6/17/2004	D. Hull	Operations Analysis and Management	Call with Dennis and Kevin and Cooper on sales communication	0.67	200	133.33
6/17/2004	D. Hull	Operations Analysis and Management	Call with Tom, Cooper, Kevin separately on process update	1.67	200	333.33
6/17/2004	D. Hull	Operations Analysis and Management	Work on cash flow model, analysis of expenses and bids	2.50	200	500.00
6/18/2004	D. Hull	Operations Analysis and Management	Call with staff on current situation	0.67	200	133.33
6/18/2004	D. Hull	Operations Analysis and Management	Call with Tom on status and cash flow	0.42	200	83.33
6/18/2004	D. Hull	Operations Analysis and Management	Analysis of cash flow modeling of revised budget	2.00	200	400.00
6/21/2004	D. Hull	Operations Analysis and Management	Cash flow reconciliation	1.00	200	200.00
6/21/2004	D. Hull	Operations Analysis and Management	Call with Tom and Don on status Due diligence information gathering, meeting with potential buyer, support with finance team on due diligence	1.17	200	233.33
6/22/2004	D. Hull	Operations Analysis and Management		4.50	200	900.00

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6/23/2004	D. Hull	Operations Analysis and Management	Cash flow analysis with Don for potential funding request Sales forecast analysis and discussion with dennis, tom, kevin and Jay, continued research and modeling of potential sales changes	1.33	200	266.67
6/23/2004	D. Hull	Operations Analysis and Management	Sales and EBITDA analysis with Cooper, Clint and Tom, modeling with Cooper and Tom, continued questions with plant and modeling	4.17	200	833.33
6/24/2004	D. Hull	Operations Analysis and Management		4.17	200	833.33
6/29/2004	D. Hull	Operations Analysis and Management	Call with AON on risk insurance issues, call with Tom and call with Allen on insurance issues,	1.50	200	300.00
6/29/2004	D. Hull	Operations Analysis and Management	Cash mgmt of weekly expenses Continued process on insurance issues, call with AON on issues, email discussion and call with Allen at Shaw Gussis on final review and process suggestions	1.20	200	240.00
6/30/2004	D. Hull	Operations Analysis and Management	Initial review of cash flow for past two weeks, review with Don on expenses for past two weeks building of model	1.90	200	380.00
6/30/2004	D. Hull	Operations Analysis and Management		1.40	200	280.00
6/30/2004	D. Hull	Operations Analysis and Management	Cash flow variance report preparation Continued calls with Francisco, Fernando and mexico legal on issues in Mexico, conference call on review of auditor report, review of issues with Mexico experts, participation in conference meeting in mexico on issues, report email to potential bidder and	1.60	200	320.00
7/1/2004	D. Hull	Operations Analysis and Management		4.50	200	900.00
7/1/2004	D. Hull	Operations Analysis and Management	Building of cash flow variance report, review of variances with Don, redrafting and delivery to Tom	2.40	200	480.00
7/2/2004	D. Hull	Operations Analysis and Management	Continued dealings on mexico tax issues	1.20	200	240.00
7/7/2004	D. Hull	Operations Analysis and Management	Mtg with Tom at Shaw Gussis on daily issues	1.10	200	220.00
7/7/2004	D. Hull	Operations Analysis and Management	Follow up call with Tom on options and liquidation analysis	0.40	200	80.00
7/8/2004	D. Hull	Operations Analysis and Management	Review of weekly cash flow and comments to Don	0.80	200	160.00
7/9/2004	D. Hull	Operations Analysis and Management	Modeling cash flow and proceeds analysis, potential sources and uses, margin analysis of cash flow	2.80	200	560.00
7/9/2004	D. Hull	Operations Analysis and Management	Call with Don on misc operations issues, review of closing items	1.20	200	240.00
7/10/2004	D. Hull	Operations Analysis and Management	Work on cash flow for next two weeks, review of Don model, conversations with Tom, review of availability	1.20	200	240.00
7/13/2004	D. Hull	Operations Analysis and Management	Call with AON on insurance issues	1.40	200	280.00